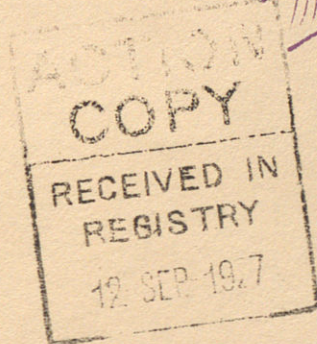


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REPORT

BY

HIS BRITANNIC MAJESTY'S GOVERNMENT

TO THE

COUNCIL OF THE LEAGUE OF NATIONS

ON THE

ADMINISTRATION OF

'IRAQ

FOR THE YEAR

1926.

Issued by the Colonial Office.

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IRAQ

THE NEW YEAR

1920.

I. SURVEY OF THE PERIOD.

1. Outline of Political Developments.

CHAPTER I. THE DEVELOPMENT OF THE YEAR 1920.

The year under review in this report began exceptionally with a general sense of relief from the grave crisis which had attended the long and arduous struggle from the League of Nations to the disputed frontier between Iraq and Turkey. The Turkish Government had on 11th November 1919, been informed of the decision of the League of the 10th November, 1919, that the disputed frontier line should be the frontier between Turkey and Iraq. For the British Secretary of State for Foreign Affairs had stated on behalf of the League of the Council to assume Turkey of Iraq's frontier would mean the friendly relations with Iraq and the British Empire would be brought to a close. The year 1920 had begun with the most serious danger which had threatened the security of the British Empire, and the thoughts of the British people and the British Government were turned to the task of securing the safety of the British Empire. The British Government had been successful in the maintenance of the British Empire, and throughout the year the British Government had been successful in the maintenance of the British Empire.

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1926.

I. SURVEY OF THE PERIOD.

1. Outline of Political Developments.

POSITION AT THE OPENING OF THE YEAR 1926.

THE year under review in this report began auspiciously with a general sense of relief from the grave anxiety which had attended the long wait for a final decision from the League of Nations on the disputed frontier between 'Iraq and Turkey. The Turkish Government had not then accepted the unanimous decision of the Council of the League of the 16th December, 1925, that the so-called Brussels line should be the frontier between Turkey and 'Iraq; but the British Secretary of State for Foreign Affairs had spared no pains at the meeting of the Council to assure Turkey of Great Britain's sincere desire for friendly relations with her, and the public in 'Iraq hoped that before many months of the new year had passed Turkey would be brought, by direct negotiations, to recognise the position created by the League's decision. There was a general feeling that the worst external danger which had threatened the country had passed, and the thoughts alike of politicians, people and publicists began to turn with relief to the task of improving the internal administration of the country and, in particular, to that of bettering its economic condition. The hopes engendered by this relief from preoccupation in the uncertainties of the future have not been disappointed, and throughout the year the 'Iraq Government has been able to devote itself largely to economic and administrative work.

THE NEW TREATY WITH GREAT BRITAIN.

The first important event of the year 1926 was the conclusion of a new treaty with Great Britain. This was made necessary by the stipulation in the decision of the Council of the League of Nations of the 16th December, 1925, in regard to the Turco-'Iraq frontier, to the effect that the treaty relations between Great Britain and 'Iraq should, by means of a new treaty, be continued for a period of twenty-five years, unless 'Iraq were admitted as a member of the League before the expiration of that period. Six months were allowed by the League's decision for the negotiation and conclusion of a new treaty, but both the British and the 'Iraq Governments were anxious that the matter should be settled quickly. The negotiations lasted less than a month and the new treaty was signed on the 13th January and accepted by the 'Iraq Parliament on the 19th January. This prolongation of the treaty relations of 'Iraq with Great Britain received popular approval throughout the country, but there were many people who regarded with disfavour a similar prolongation of the subsidiary agreements which formed part of the Anglo-'Iraq Treaty of 1922. It was largely to satisfy criticism from this quarter that Article III of the new treaty was drawn up.

DEPARTURE OF THE LAST LEAGUE COMMISSIONERS.

After the decision of the Council of the League fixing the Brussels line as the frontier between Turkey and 'Iraq, the Secretary-General of the League had instructed the two League Commissioners still in 'Iraq, Colonel R. Jac and Monsieur H. Markus, to remain on the spot until that decision became final. The two Commissioners actually remained watching events in Mosul and on the frontier until the 19th March. In a report made to the League after their return to Europe, these two Commissioners said:—

"The decision reached by the Council in December (1925) has been accepted with enthusiasm by the educated element of the population and with feelings of satisfaction by the masses. The Mission would point out in particular that, although it enjoyed complete freedom and has had every opportunity of coming into direct contact with the population, no single manifestation of discontent with the decision has ever come to its notice. The general impression of the Mission leaving the territory is that peace and order reign along the frontier and in the interior of the country under a well-devised administration, whose work has been crowned with remarkable success."

THE FLOODS OF THE SPRING.

On the 9th April the River Tigris broke through its eastern dyke above Baghdad and inundated a large area to the east of the city. The King's Palace was seriously damaged and the railway terminus at Baghdad North, together with the large Customs ware-

houses in the same area, were entirely flooded and damage estimated at £500,000 was done to merchandise and other property in the warehouses and trains on the sidings. The breach in the dyke was closed on the 16th April. Sufficient money was raised by means of a local fund to relieve the immediate distress of those whose homes and gardens had been flooded, but the losses sustained by merchants, which could not thus easily be relieved, adversely affected Baghdad commerce throughout the year.

Floods in the Euphrates also caused extensive damage, especially in the Diwaniya province. Over large areas winter crops and early rice sowings were destroyed and sowings of later rice were made impossible. Roads were washed away in many places and the railway permanent way was destroyed at several points.

KING FAISAL'S VISIT TO BASRA.

King Faisal visited Basra at the end of April to open the new Khor al Ruka Channel, which had been dredged into the Port through the sand-bar at the mouth of the Shatt-al-Arab. His Majesty attended a number of public functions in Basra and greatly enhanced his popularity by his free intercourse with the Shaikhs and notables of the Southern provinces who flocked into Basra to see him.

RETURN OF THE HIGH COMMISSIONER.

The High Commissioner, Sir Henry Dobbs, returned to Baghdad on the 30th April after an absence on duty of five months in England in connection with the League decision, the consideration of a revised Anglo-'Iraq treaty and the Turkish negotiations. During his absence his Counsellor, Mr. B. H. Bourdillon, had been acting as High Commissioner. The question of the northern frontier having been settled and the machinery for the legislative and administrative functions of the State having been erected and set into comparatively smooth motion, the High Commissioner was able, after his return and throughout the summer months, to give close personal attention to economic problems and questions of land revenue and education.

THE TRIPARTITE TREATY OF ANGORA.

Early in June direct negotiations carried on at Angora, between the British Ambassador and the Turkish Minister for Foreign Affairs, set the seal on the endeavours of the League of Nations to settle the problem of the frontier between Turkey and 'Iraq. Sir Ronald Lindsay and Dr. Tewfik Rushdi Beg together drew up a treaty satisfactory to Great Britain, 'Iraq and Turkey, in which all parties accepted the frontier awarded by the Council of the League of Nations in December, 1925, and provision was made for the maintenance of peace and good relations on the border. A special article provided that 'Iraq would grant to Turkey a ten per cent. share in any royalties which might be received by 'Iraq during a period of twenty-five years from the date of the treaty, on account of oil produced under the terms of the concession given to the Turkish Petroleum Company.

This treaty was signed at Angora on the 5th June, Nuri Pasha al Said, C.M.G., D.S.O., the Deputy Commander-in-Chief of the 'Iraq Army, signing on behalf of King Faisal. Nuri Pasha travelled post-haste with the new treaty from Angora to Baghdad, and on the 14th June the Prime Minister was able to put a resolution before the Chamber of Deputies approving of the treaty. The resolution was passed unanimously and within a few hours the treaty had been approved by the Senate and the document of ratification signed by the King. This was the last act of the session, and on the 14th June the King prorogued Parliament. All ratifications were deposited at Angora on the 18th July, with effect from which date the treaty entered into force.

THE FIRST ORDINARY SESSION OF PARLIAMENT.

The first ordinary session of the 'Iraq Parliament had been opened by the King on the 1st November, 1925, in accordance with the Constitution. As, however, the beginning of this session followed immediately after the termination of the extraordinary session which had begun in July, 1925, it had been necessary to arrange a short adjournment to give deputies and senators an opportunity to visit their homes and constituencies; Parliament had consequently been adjourned between the 5th November and the 20th December, 1925. Practically the whole of the work of the first ordinary session therefore fell within the year under report. The session was twice prolonged by Royal Irada, once on the 13th April and again on the 13th May and Parliament was not prorogued until the 14th June. The second prolongation was necessary in order that Parliament might still be sitting to approve the Treaty of Angora, under the provisions of Section 26 of the Organic Law, after its signature on the 5th June.

At the beginning of the session, Rashid Ali Beg al Gilani was elected President of the Chamber of Deputies. On the 8th May he resigned after an altercation in the Chamber with Sabih Beg Nashat, the Minister for Finance. Hikmat Beg Sulaiman, the Minister for the Interior, was thereupon elected to the Chair, and was succeeded at the Ministry for the Interior by Abdul Aziz al Qassab, who had for some time been Mutasarrif of Mosul. In the Senate, Yusuf Beg al Suwaidi was re-elected President.

The session was not eventful but much useful work was done. In all, sixty-eight bills were presented to the Chamber. The majority were passed unamended, or slightly amended, in accordance with the recommendations of one or other of the Standing Committees. Two bills were rejected and eight were still in the Committee stage at the close of the session. In addition, the Government accepted thirteen resolutions proposed by private members. The Senate discharged its functions with ability and asserted its constitutional authority by returning eight bills to the Chamber for reconsideration. One joint meeting of the Senate and Chamber was held to debate and vote on a bill concerning a grant of land to a private school.

The principal laws enacted during the session were :—

The Encouragement of Cultivators in the Use of Pumps Law.

The Registration of Merchants, Artizans and Professional Persons Law.

The Chambers of Commerce Law.

The Infectious Diseases Law.

The Customs Duty Drawback Law.

The Anglo-Persian Oil Company Concession Law.

The Interpretation of Laws Law.

The texts of these laws appear in the Appendix* to this report.

Parliament also approved the Bahra Agreement of November, 1925, the Anglo-'Iraq Treaty of January, 1926, and the Angora Treaty of June, 1926.

THE SECOND ORDINARY SESSION OF PARLIAMENT.

The King opened the second ordinary session of Parliament on the 1st November, 1926. In the Speech from the Throne His Majesty made reference to 'Iraq's satisfactory foreign relations, including the successful first meeting of the Permanent Turco-'Iraq Frontier Commission, to the measures which the Government proposed to take to prevent damage to agriculture by locusts and floods and to the new legislation, including a National Defence Bill, which the Government proposed to introduce during the session.

The first duty of the Senate and of the Chamber of Deputies was the election of a President of each Chamber for the duration of the session. In the Chamber of Deputies the Government party, known as the Progressive Party, supported the retiring President, Hikmat Beg Sulaiman, while the National Party and a small group of members known as the Centre Party were in favour of the election of Rashid Ali Beg al Gilani, who had been President during the first part of the previous session. Rashid Ali was elected by a majority of 10 votes over his opponent and in his speech following his election declared that his victory must be regarded as a defeat for the Government. Abdul Muhsin Beg, the Prime Minister, and his Cabinet colleagues at once tendered their resignations to the King. His Majesty accepted their resignations but asked the Ministers to continue to direct the affairs of their ministries until a new Cabinet could be formed. The King then telegraphed for Ja'far Pasha al Askari to leave his post as 'Iraq Diplomatic Agent in London and to return to 'Iraq to form a new Cabinet. Ja'far Pasha reached Baghdad on the 18th November and on the 21st November a Royal Irada was issued making the following ministerial appointments :—

Prime Minister and Minister for Foreign Affairs, Ja'far Pasha al Askari.

Minister for the Interior, Rashid Ali Beg al Gilani.

Minister for Finance, Yasin Pasha al Hashimi.

Minister for Justice, Rauf Beg Chardirji.
 Minister for Defence, Nuri Pasha al Said.
 Minister for Communications and Works, Amin Zaki Beg.
 Minister for Education, Saiyid 'Abdul Mahdi.
 Minister for Auqaf, Amin Ali Effendi Basha'iyān.

The new Cabinet, as thus constituted, contained three members of the Progressive Party, two of the National Party, two of the Centre Party and one Independent. It was therefore regarded as a Coalition Ministry chosen from the best talent of the three parties in the Chamber.

In the Senate Yusuf Beg al Suwaidi, who had been President during the previous session, was re-elected by a majority of three votes.

Following his appointment to be Minister for the Interior, Rashid Ali Beg al Gilani resigned the Presidency of the Chamber and 'Abdul Muhsin Beg, the retiring Prime Minister, was elected in his stead.

The sudden change of Cabinet at the beginning of the session greatly retarded the progress of the work which lay before Parliament. Ministers needed time to study bills inherited from their predecessors before submitting them to the Chamber, and the budget prepared by the late Cabinet called for careful study and revision. In consequence, little work of importance was done in the fifteen meetings of the Chamber held before the close of the year.

KING FAISAL'S VISIT TO EUROPE.

On the 30th June the King left Baghdad for a holiday in Europe. His Majesty remained away from 'Iraq until the 17th October. During his absence his brother the Amir Ali, ex-King of the Hejaz, acted as Regent with the consent of Parliament and carried out his duties with distinction and ability. The Amir Ali has been living in 'Iraq since January, 1926, when he was forced by the Wahabi forces to leave Jeddah.

INTER-TRIBAL RAIDING.

During the late spring and early summer months of the year the Ministry of the Interior found it necessary to forbid the inter-tribal hostilities which were being carried on between the Shammar and the Anizah and the Anizah and the Dhafir tribes of the desert of Western 'Iraq. Raiding between these tribes is an old-established custom and there are many whose principal occupation and means of livelihood is either leading or following raids upon the camel herds of their traditional enemies and rivals. In attempting, therefore, to put an end to this practice, the Ministry of the Interior undertook no easy task and their difficulties were increased by the necessity for constant watchfulness to prevent raids by 'Iraq tribes into the neighbouring territories of Nejd and Syria. On the whole the measures adopted to keep order and peace in the desert

have been successful. Parties of raiders who have attempted to raid the herds of others have frequently been captured by the police or desert camel corps and have received salutary punishment. An example of the determination with which raiding is being suppressed is afforded by the following incident :—

In October a party of about 150 Shammar tribesmen from 'Iraq carried off about 600 camels from Kuwait territory. They were pursued relentlessly by armoured cars and police on the ground and by aeroplanes in the air. Forty-seven of the raiders, who desperately resisted capture, were killed and twenty-seven were captured; the remainder escaped across the Syrian frontier. Three hundred and fifty camels were recovered and restored to the Shaikh of Kuwait; about one hundred died or were killed in the fighting and the rest were taken into Syria by the remnant of the raiders. The story of the sufferings and losses of the raiders, harried day after day by land and air, as it circulated from tent to tent in the desert, is reported to have had a salutary deterrent influence on all other would-be raiders.

A POLITICAL AMNESTY.

On the 16th September, 1926, the King, with the concurrence of the Cabinet, issued a special Ordinance granting pardon to all persons convicted on account of their political opinions and acts in favour of Turkey. This Ordinance fulfilled the provisions of Article 16 of the Treaty of Angora, and was in accordance with the recommendations contained in the final conclusion of the report of the Commission of Enquiry which studied the question of the frontier between 'Iraq and Turkey. The text of the Ordinance appears in the Appendix* to this report.

THE HIGH COMMISSIONER'S ATTENDANCE AT THE TENTH MEETING OF THE PERMANENT MANDATES COMMISSION OF THE LEAGUE OF NATIONS.

The High Commissioner, Sir Henry Dobbs, left Baghdad by aeroplane on the 22nd October *en route* for London and Geneva to attend the tenth meeting of the Permanent Mandates Commission, which at their sessions on the 8th and 9th November examined two reports by His Britannic Majesty's Government on the administration of 'Iraq, concerning the period from April, 1923, to the end of 1925. The High Commissioner returned to Baghdad from Geneva on the 1st December travelling via Constantinople, Angora and Beirut. At Angora he discussed Turco-'Iraq affairs with the President of the Turkish Republic and with the Prime Minister and Minister for Foreign Affairs. In Beirut he was the guest of the French High Commissioner, with whom he was also able to exchange views on matters of mutual interest to Syria and 'Iraq.

* Page 154.

2. Events in Kurdish Areas.

THE KURDISH POLICY OF THE 'IRAQ GOVERNMENT.

The 'Iraq Government has always followed a policy of granting wide opportunities for the realisation of Kurdish cultural aspirations, and has favoured the appointment of Kurds to official posts in Kurdish areas whenever competent men have been available. Consequently, when the Council of the League of Nations in December, 1925, enjoined the adoption of the recommendations made by the Commission of Enquiry into the Turco-'Iraq frontier, in regard to the type of administration desirable for the Kurdish population of 'Iraq, the 'Iraq Government found that they had little to do in order to bring the administration of the Kurdish areas into complete harmony with the stipulations of the Council of the League. Everywhere in Kurdish areas officials, with a very few exceptions, were Kurds and the Kurdish language was the official language of the courts and schools. The Prime Minister was, however, anxious that no misconception should exist concerning the 'Iraq Government's intentions towards its Kurdish subjects. In the course of a speech delivered on the 21st January, during a debate on the decision of the Council of the League on the frontier dispute with Turkey, His Excellency made the following unequivocal pronouncement:—

“This country cannot live unless all elements of the 'Iraq State enjoy their rights. We shall give the Kurds their rights. Their officials shall be from among them, their official language shall be their own tongue, and with their mother tongue their children shall be taught in the schools. All elements of the State shall be treated with justice and granted their rights, whether they be Moslem or non-Moslem.”

This declaration was received with enthusiasm by the whole Chamber. Nor was the Prime Minister satisfied with this statement alone, for, a few days later, he caused the following directions to be addressed to each of the Ministers in his Cabinet:—

“Your Excellency has no doubt seen the speech made by the Prime Minister in the Chamber of Deputies and published in the Press on the following day. This speech embodies the policy which the Government has pursued and will continue to pursue in the administration of the Kurdish areas, namely, that the officials shall be Kurds and the official language Kurdish. His Excellency has therefore directed me to request you to endeavour to carry out this policy and to adhere thereto in all that appertains to the administration of the areas in question.”

The policy enunciated by the Prime Minister has been loyally carried out by all departments and accepted by the Kurds themselves. It need not be feared that the new Prime Minister, Ja'far Pasha, who assumed office late in the year, will wish in any way to modify that policy, for he is himself by blood and birth more than half a Kurd and speaks Kurdish fluently.

THE SULAIMANIYA PROVINCE.

In the Sulaimaniya province the administration of the 'Iraq Government, re-established in the summer of 1924, has been consolidated. Blockhouses for police have been built on the principal lines of communication and these, together with an extensive system of patrols, have greatly restricted the operations of brigands. There has been, in consequence, a marked improvement in security throughout the province. The normal administrative machinery of the country is now working smoothly in all parts of the province with the exception of a small area around Penjwin, on the Persian frontier, where administrative officials have not yet been installed. Shaikh Mahmud, who for so long has been the most serious element of disorder, has now been reduced to the life of a wandering fugitive on the Persian border. In June, with a force of about 800 Persian tribesmen from the Auroman and Meriwan areas, he engaged a small column of troops operating in the neighbourhood of Penjwin in connection with the northerly migration of the nomadic Jaf tribe of Kurds. The attack was repulsed, but an aeroplane on reconnaissance work was forced to land close to Shaikh Mahmud's tribal forces and the British officer pilot and his mechanic were made prisoners and removed across the Persian frontier to Shaikh Mahmud's headquarters at the village of Walajir. In September Shaikh Mahmud again entered 'Iraq territory with a force of Persian tribesmen, and endeavoured to extort tribute from the Jaf tribe then returning to their winter grazing grounds within 'Iraq. The despatch of a military column from Sulaimaniya to the Penjwin area thwarted this attempt and the Jaf passed southwards without interference. Disappointed of his hope of collecting funds from the Jaf, Shaikh Mahmud sent a letter protesting his good intentions and asking that he might see the High Commissioner or a representative, to discuss his future. The High Commissioner agreed, but stipulated that the release of the two British prisoners must precede a meeting. Shaikh Mahmud accepted this condition and a meeting was arranged to take place on the 9th October at the village of Khurmāl, close to the Persian frontier. The High Commissioner had intended himself to meet Shaikh Mahmud but, at the last moment, owing to a sudden indisposition, he was unable to go and Mr. Cornwallis, the Adviser to the Ministry of the Interior, took his place. Shaikh Mahmud kept his word and gave up his prisoners, whom he had treated with great courtesy and consideration during their detention. The conversation at Khurmāl enabled Mr. Cornwallis to explain clearly the terms which the 'Iraq Government were prepared to offer Shaikh Mahmud and, although final agreement could not then be reached, it was agreed that Shaikh Mahmud should send a trustworthy representative to Baghdad to continue the discussion. This representative came to Baghdad late in October and by the end of the year his negotiations with the Ministry of the Interior had reached a point not far from agreement.

THE KURDS OF THE NORTHERN FRONTIER.

In 1926, as in 1925, the chief Kurdish question along the northern frontier has been how to deal with Kurdish refugees from Turkey. In February, Naif Beg, the chief of the Miran Kurds, with 1,200 tents of his tribe, entered 'Iraq declaring that he could no longer live under the Turks. He was given permission to settle in the area on the right bank of the Tigris south of a line between Rumailan and the junction of the Khabur with the Tigris. This is the normal winter grazing country of the Miran. At the beginning of April the numerous Goyan tribe, inhabiting the country to the north of the Brussels line between the upper reaches of the Hazil and Khabur rivers, opened hostilities with the Turks. They were quickly defeated and, with their families and flocks, began to cross in large numbers into 'Iraq. By the middle of April about 3,000 had taken refuge in the country to the north-west of Zakho, and their total soon reached about 7,000. Nine Turkish soldiers, whom the Goyan brought with them as prisoners, were rescued and sent back to Turkey. About the same time the Haverki tribes, under Hajo Agha, rose against the Turkish Government in the Tur 'Abdin district and were joined by a number of Christian villagers, notably from the village of Azekh. Hajo and his tribesmen, after a few initial successes, were routed and driven southwards into Syria. He pressed for permission to come into 'Iraq but was dissuaded by the stringent terms which the 'Iraq Government purposely offered him. Christian refugees from the Tur 'Abdin area, totalling about 1,500 persons, were, however, permitted to enter 'Iraq. The Goyan rising quickly spread eastwards along the frontier and the large Artoshi tribe made common cause with the Goyan. In their turn they, too, were crushed by Turkish military operations and about 9,000 Artoshi fugitives took refuge in the Amadia area. Both the British Embassy in Constantinople, and the 'Iraq frontier officials in direct correspondence with the responsible Turkish authorities, did their utmost to obtain official consent to the return of these refugees to their homes. To this the Turkish Government could not be persuaded to agree, although a considerable number returned without official sanction.

Except for the impediment to smooth administration caused by this influx of fugitive tribesmen, there has been a progressive consolidation of control throughout the northern districts, and, as the result of the work of the first meeting of the Permanent Frontier Commission, this may be expected to continue.

3. The Assyrians.

Little change has occurred in the distribution of the Assyrians. The Upper Tiari and the Takhuma tribes are living in the Dohuk and Amadia districts, the Lower Tiari are scattered around the valleys of Barwari Bala, while the Jelu and Baz are in the plains to the north of Mosul. The Shamsdinan, Gavar, Van and other miscellaneous sections have found temporary homes between Mosul

and Dohuk. About 200 families have settled in Baghdad where they are rapidly becoming prosperous and useful citizens.

THE LEAGUE AND THE ASSYRIANS.

The frontier between Turkey and 'Iraq laid down by the decision of the Council of the League of Nations in December, 1925, and accepted by both 'Iraq and Turkey in the Treaty of Angora in June, 1926, has rendered it impracticable to satisfy the hopes of the Assyrians that about two-thirds of their number would ultimately be able to return to their homes. The frontier, as thus determined, leaves only a fragment of the old Assyrian home-lands within 'Iraq.

The same decision of the Council of the League of Nations contained, however, the following stipulation :—

“The British Government, as Mandatory Power, is invited to act, as far as possible, in accordance with the other suggestions of the Commission of Enquiry as regards measures likely to ensure pacification and to afford equal protection to all the elements of the population ;”

and the Commission of Enquiry which studied the question of the frontier between 'Iraq and Turkey had included among its suggestions for the pacification of the country and the protection of minorities the following recommendations in regard to the Assyrians :—

“We feel it our duty, however, to point out that the Assyrians should be guaranteed the re-establishment of the ancient privileges which they possessed in practice, if not officially, before the war. Whichever may be the sovereign State, it ought to grant these Assyrians a certain local autonomy, recognising their right to appoint their own officials and contenting itself with a tribute from them, paid through the agency of their Patriarch.”

The fixing of the 'Iraq frontier to the south of practically the whole of the country originally inhabited by the Assyrians has made it virtually impossible for the 'Iraq Government to carry out fully these recommendations. No form of local administrative autonomy can be organised for a people scattered in small groups over a wide area, and it has not been found practicable to create a special territorial enclave within the present frontiers of 'Iraq into which the 20,000 Assyrians could be settled as a united community. There is no uninhabited area large enough and climatically suitable for this purpose.

PRESENT CONDITIONS.

Realising that they must make the best of their position, numbers of the wiser and more industrious Assyrians have, during the year, devoted themselves diligently to agriculture and the tending of their flocks, and many are beginning to convert their

temporary accommodation into permanent homes. The 'Iraq Government has helped by remitting the whole of the sheep tax due from the Assyrians and by constantly assisting sections and families to find vacant villages and lands in which to live and cultivate. The Assyrians have also been assisted from funds collected in England through an appeal made by Sir Henry Lunn. Seed has been purchased and loaned to them, and especially needy families, widows and orphans have received grants of money. In addition, the whole community has continued to derive invaluable assistance from the money earned by the 3,000 men serving in the Levies.

FUTURE PLANS.

During the summer a special committee, including a representative of the Assyrians and an agricultural expert, visited the Baradost area in the north of the Ruwandiz district to examine the possibility of settling Assyrians there. They reported that there were in this area deserted village sites and lands sufficient to accommodate about 800 families. Enough money is not available to transfer and instal so large a colony at once; but plans have been developed for the settlement of a pioneer colony of about 100 families in the early spring of 1927. For the scheme to be successful money will have to be found to provide these families with transport from their present situations, and with ploughs and plough cattle and food supplies sufficient to sustain them until crops can be harvested from their newly cultivated lands. A similar scheme for making deserted villages in the valley of Bawari Zair (south of Amadia) available for Assyrian settlement is also under consideration.

It appears probable that the Assyrians will, in the course of a few years, settle themselves with a fair measure of comfort in groups and villages scattered about the northern hills and valleys of the Mosul and Arbil provinces. There is no reason, however, why they should thereby lose their national characteristics or religious independence. The Syrian Catholics and the Jacobites, who live in separate groups much as it is anticipated that the Assyrians will come to live, have retained their individuality and ecclesiastical identity for centuries.

EDUCATION.

Unlike other Christian sects in the former Ottoman Empire, the Assyrians do not appear ever to have sent their boys to the Government schools. A tendency to ignore education still persists. This is to be regretted, as other Christian sects play a considerable part in the 'Iraq administration. The few Assyrians who have equipped themselves for Government service are doing well and work in harmony with their Kurdish and Arab colleagues.

4. General Relations with Foreign Powers.

'IRAQ MINISTRY FOR FOREIGN AFFAIRS.

There has been no change in the relations established between the 'Iraq Ministry for Foreign Affairs and the High Commissioner.

Up to his resignation in November, Abdul Muhsin Beg, the Prime Minister, also held the portfolio of Foreign Affairs. Ja'far Pasha, his successor, has done the same. On accepting the King's request to form a Cabinet, Ja'far Pasha relinquished his post as 'Iraq Diplomatic Agent in London, leaving the Agency in charge of a Secretary. Up till the close of the year the King had not appointed a new incumbent to the vacant post. The King has not yet appointed diplomatic or consular representatives to any countries other than Great Britain.

During the year the German and Greek Governments applied for permission to appoint Consuls in 'Iraq and made formal application for King Faisal's exequatur. By this act both States formally recognised the 'Iraq Kingdom.

Other States which had previously formally recognised 'Iraq are Great Britain, France, Italy, Turkey, Norway and Sweden.

INTERNATIONAL CONVENTIONS APPLICABLE TO 'IRAQ.

Up to the end of 1926 the 'Iraq Government had acceded to the following International Conventions :—

The Universal Postal Convention of Madrid, 1920.

The Postal Union Agreement for the Exchange of Insured Letters and Parcels.

The International Convention of 1922 Relating to Traffic in Women and Children.

The Protocol on Arbitration Clauses, Geneva, 1923.

The International Opium Convention, The Hague, 1912.

The Dangerous Drugs Convention, Geneva, 1925.

5. Relations with Turkey.

The relations of 'Iraq with the Turkish Republic were rendered definitive by the Angora Treaty of June, 1926, to which Turkey, 'Iraq and Great Britain were all signatories. Direct intercourse between the two countries was developed later by the first meeting of the Permanent Turco-'Iraq Frontier Commission which took place in October at Zakho in the Mosul province of 'Iraq. This Commission has been established by virtue of the provisions of Chapter II of the Angora Treaty and has as its purpose the maintenance of good neighbourly relations by means of the amicable discussion of frontier questions on which an agreement has not been reached by direct communication between the local officials concerned. The first meeting of the Permanent Frontier Commission should have assembled within two months from the date of the ratification of the Angora Treaty on the 18th July, but difficulties of communication in the mountains prevented the Turkish delegates from reaching Zakho until the 18th October. The Turkish representatives were Bakar Lutfi Beg, Wali of the Hakkari province and Ali Riza Beg, General Officer Commanding, II Turkish Division. The 'Iraq representatives were Naji Beg al

Shaukat, Mutasarrif of the Mosul province and Mr. R. F. Jardine, O.B.E., the British Administrative Inspector of the Mosul province. The Commission began its work on the 20th October and finished its deliberations on the 24th October. Many useful decisions were reached and a number of misunderstandings were removed. In regard to the restitution of property looted in raids on both sides of the frontier, the Turkish delegation accepted for consideration a list of 'Iraq claims and undertook to take suitable steps to restore the loot. The 'Iraq delegation promised to take similar measures if the Turkish frontier authorities would later transmit a list of claims from the Turkish side. It was agreed that only claims for raids which occurred subsequent to the date of the ratification of the Angora Treaty should receive mutual consideration. The disposal of persons, whose presence close to the frontier was considered by one side or the other to be inimical to peace and good order, was discussed and settled in detail. The 'Iraq delegation again pressed the Turkish delegation to give reasonable facilities for the return to Turkey of Kurdish refugee tribesmen in 'Iraq, but the Turkish representatives explained that all these tribesmen were regarded as rebels and the Turkish Government would not permit their return. On the other hand the 'Iraq delegation informed the Turks that the 'Iraq Government was offering conciliatory terms to a few 'Iraq fugitives in Turkey and requested that these terms should be made known to the persons concerned. This the Turkish delegation agreed to do. The Turkish representatives asked that formal permission might be given for Turkish troops to use the road between Alamun and Ashuta. (Under Article I of the Angora Treaty the frontier adopted by the Council of the League of Nations at its session on the 29th October, 1924, and generally known as the Brussels line, was modified to the south of Alamun and Ashuta, so as to include in Turkish territory that part of the road connecting these two places which crosses 'Iraq territory). The desired permission was given and, in response to a further request from the Turkish delegation, permission was also given for Turkish troops to use, during the winter, the Nazur route through 'Iraq territory for communication between posts on the west and those on the east of the upper reaches of the Khabur river north of the frontier. The Turkish delegation raised the question of the annual migration into Turkish territory of nomadic tribes from 'Iraq, and desired the 'Iraq delegation to undertake to stop these migrations. The 'Iraq delegation explained that the migrations of the nomad tribes were of far too ancient origin and far too closely bound up with economic necessity to be effectively stopped by administrative order, and it was agreed that the matter should be referred for solution through diplomatic negotiation. It was decided that the next meeting of the Commission should be held at Jazirah ibn 'Umar on the 20th April, 1927.

In addition to the useful work accomplished by the Permanent Frontier Commission, good results have been obtained from direct

intercourse between the frontier officials of both sides regarding minor frontier incidents.

Thus the operation of the Angora Treaty has brought about a rapid improvement in the frontier situation.

TRADE WITH TURKEY.

In their final conclusions, the Commission of Enquiry which studied the question of the frontier between 'Iraq and Turkey recommended that, if the disputed territory were assigned to 'Iraq, its inhabitants should be given full freedom to trade with Turkey and that facilities should be afforded to the Turkish frontier towns to use the Mosul route for exporting their produce and importing manufactured articles. During the year under report, the disturbed conditions prevailing in south-east Turkey from Diarbekr and Mardin eastwards to the Persian frontier have made organised trading between Turkey and 'Iraq almost impossible. The 'Iraq Government has placed no obstacles whatsoever in the way of 'Iraq merchants wishing to trade in Turkey or Turkish merchants wishing to trade in 'Iraq. The experiences of those 'Iraqis who have attempted to trade across the frontier have not, however, been encouraging to others. The unsettled state of the Turkish frontier zone has caused the local authorities, both military and civil, to be suspicious of travellers from 'Iraq and several merchants from Mosul who crossed the frontier to trade were obstructed. These matters were discussed in the most amicable spirit at the Zakho meeting of the Permanent Frontier Commission and the Turkish delegation undertook to ensure that better facilities were afforded in future to 'Iraq merchants and expressed a hope that the unfortunate experiences of a few would not keep merchants in general from going into Turkish territory.

6. Relations with Arabia.

The main problem of mutual interest to Nejd and 'Iraq is that of preventing their tribes from raiding into the territory of the other State. Other matters of concern, but of less importance, are the safety of the shepherd tribes of 'Iraq during their annual autumn migration into Nejd for grazing, and the protection of tribal caravans sent from Nejd into 'Iraq to purchase supplies of rice, tobacco and manufactured articles.

In the Bahra Agreement of November, 1925, both countries pledged themselves to do their utmost to prevent raiding into the other's territory. Both sides have faithfully observed this pledge. Since the signing of the Bahra Agreement up to the close of the year under report, no Nejd tribes have committed raids into 'Iraq. On the other hand, in spite of the constant watchfulness of the 'Iraq Government, tribes located in 'Iraq have carried out some raids against Nejd tribes and have looted several hundred camels. The worst, and now practically the only, offenders in this regard are the Shammar sections who took refuge in 'Iraq when Ibn Sa'ud,

who is now King of the Hejaz and of Nejd and its dependencies, overthrew the Shammar Amirate of Hail in 1921. These Shammar are pure nomads and rely principally on raiding for a livelihood. To prevent mischief, the 'Iraq Government has tried to concentrate them in the northern Jazira, but their mobility is so great and their knowledge of the desert so intimate and extensive that even this remote banishment does not in itself prevent them from raiding as far south as Kuwait, or even to Tebuk on the Hejaz railway. Nor can they be kept within the boundaries of 'Iraq. The whole desert to them is an open sea, their havens the grassy wadis. Their sections are scattered like ships. For a time some may lie at rest in the open country close to the Sinjar mountains, but soon they may be off, away over the Syrian frontier, not to be heard of again until they reappear with looted camels from Nejd, the Hejaz or Trans-Jordan. The 'Iraq Government has therefore to contend with a variety of natural and political difficulties, in dealing with these refugee Shammar, which do not occur to embarrass the Nejd authorities in the control of their tribes. The Bahra Agreement provides for the setting up of a special tribunal to enquire into the particulars of any aggression committed across the frontier between 'Iraq and Nejd, to assess damages and losses and to fix responsibility. Early in April, 1926, the 'Iraq Government requested the High Commissioner to communicate with Ibn Sa'ud and to endeavour to obtain his agreement to the early constitution of this tribunal. Ibn Sa'ud was, however, at that time unwilling that this should be done, as he was occupied with completing the arrangements necessary for the annual pilgrimage to Mecca. His Majesty agreed, however, that his frontier Governors of Hail and Hassa should be authorised to enter into correspondence with specified 'Iraq frontier officials in matters touching the peace of the border. In July the High Commissioner renewed to Ibn Saud the 'Iraq Government's proposal for the early summoning of the tribunal, but His Majesty again asked for postponement on the ground of his preoccupations in the Hejaz. Meanwhile, however, the system of direct correspondence between frontier officials has yielded good results and a number of raids have recently been liquidated by this means to the satisfaction of both sides. This year the return of the shepherd tribes in the spring and their migration southwards in the autumn have passed without notable incident. Plentiful rains have produced abundant grass and up till the end of December the shepherd tribes had not crossed to the south of the frontier.

The visits to 'Iraq of tribal caravans from Nejd have also been uneventful, thanks to the careful arrangements made for their protection by the local 'Iraq authorities.

7. Relations with Syria.

FRONTIER TRIBES.

Between 'Iraq and Syria the principal questions of interest continue to be the squabbles of Diham and 'Ajil, the rival Shaikhs

of the Shammar tribe, the raids and counter-raids of the Tai and the Yazidis and the feud between the Dulaim and the 'Aqaidat. Diham, in alliance with the Syrian Jubur tribe, concentrated his forces at the end of March to attack 'Ajil. A few days later he crossed the 'Iraq frontier near Badi' and encountered a patrol of British armoured cars. Aircraft came to the assistance of the cars and 'Ajil's tribesmen soon joined in the fight. Diham's forces were driven back across the border with considerable losses. 'Ajil's Shammar then pursued the routed Syrian tribesmen and looted Diham's camp. Embittered by this defeat, Diham has since waged continual guerilla war against the 'Iraq frontier tribes and towards the end of the year the outrages of bands of his followers became so troublesome that, at the request of the 'Iraq Government, the High Commissioner brought the matter to the notice of the French High Commissioner in Beirut. Up to the close of the year, however, Diham's hostile activities remained unchecked. Troubles with the Tai began, as usual, with the beginning of autumn when the tribe moves for grazing towards, and sometimes across, the 'Iraq border near the Sinjar mountains. From the beginning of October to the close of the year bands of the Tai terrorised and carried off several hundred sheep to Syria from within 'Iraq. In this regard, too, the High Commissioner found it necessary to request the High Commissioner in Syria to co-operate in punishing the Tai and to consent to punitive action by 'Iraq forces being undertaken, if necessary, up to the limits of the *de facto* frontier.

Meanwhile, with the consent of the 'Iraq and Syrian Governments, responsible officials on both sides of the frontier are endeavouring to bring about a meeting of the Shaikhs of the principal 'Iraq and Syrian border tribes, in the hope that they may be persuaded to settle their quarrels. It is expected that this meeting will take place early in the new year.

VISIT OF COLONEL VINCENT.

At the close of March Colonel Vincent, the French High Commissioner's Chef du Cabinet Militaire, came to Baghdad to discuss a number of questions touching the mutual interests of Syria and 'Iraq. As the result of this visit, agreements for the treatment of frontier tribes, the extradition of offenders, traffic in antiquities and the regulation of motor traffic between the two countries were drafted and have formed the basis of subsequent negotiations. It was decided that, for various reasons, these agreements when concluded should be regarded as provisional and should be signed in 'Iraq by the Minister or Chief of the Department concerned and in Syria by a similar official. During the year an agreement in regard to traffic in antiquities has been finally concluded. The text of this agreement is included in the Appendix* to this report. Discussions regarding the treatment of

* Page 160.

frontier tribes have reached an advanced stage and a formal agreement should be ready for signature early in 1927. The extradition of offenders agreement is still under consideration, but meanwhile both Governments co-operate in this respect by extraditing offenders in accordance with accepted international principles and the laws already in force in each country. The final draft of an agreement to govern the movement of motor traffic between the two countries has been delayed in order that its stipulations may be brought into line with the decisions of the International Conference, held in Paris in April, to revise the Convention of the 11th October, 1909, regarding the international circulation of motor vehicles.

THE DAMASCUS LOCUST CONFERENCE.

In May, at the invitation of the French High Commissioner, representatives of Syria, Palestine, Trans-Jordan, Egypt, 'Iraq and Turkey assembled to discuss a proposal for the opening of a special bureau at Damascus to co-ordinate and circulate information regarding the movements of locust swarms and the results of the measures adopted in different countries to destroy this pest. The Conference drew up an Accord which was signed by the delegates of the countries represented; it was, however, agreed that the Accord must be ratified by the Governments concerned before it came into force. The 'Iraq Cabinet approved of the Accord in September and it will be presented to Parliament early in 1927.

DR. SHAHBANDAR.

Dr. Shahbandar, the Syrian Nationalist leader, whose prominent association with the rebellion in Syria rendered his presence in 'Iraq embarrassing, arrived unexpectedly at Baghdad early in December, 1926. Efforts were made to arrange for him to leave 'Iraq for some other country in which he would not be an unwelcome visitor, but at the close of the year the necessary arrangements had not been completed.

DELIMITATION OF THE FRONTIER.

The frontier between 'Iraq and Syria has not yet been finally delimited. The matter is now, however, receiving the active consideration of the French and British Governments, and it is hoped that the work of delimitation will be undertaken during 1927.

8. Relations with Persia.

The Persian Government having not yet accorded formal recognition to the 'Iraq State, relations between the two countries

continued to be regulated by correspondence between the High Commissioner and His Britannic Majesty's Minister at Tehran. It is noteworthy that Persia is the only member of the League of Nations having close relations with 'Iraq and maintaining consular officers in that country, which has so far failed to accord formal recognition. Relations between the two countries are on the whole satisfactory, and co-operation between local frontier officials has been encouraged by both Governments and has produced good results, but the Persian Government appear to consider that their own refusal to recognise 'Iraq prohibits them from co-operating in certain measures which would be beneficial to both countries, such as the establishment of direct telegraphic communication and of a combined customs post at the frontier, on the main trade route between the two countries. The absence of these two facilities contributes, to no small extent, to the hampering of commercial relations.

MINOR FRONTIER INCIDENTS.

Towards the end of 1925, and early in 1926, a number of minor incidents disturbed the peace of the frontier in the neighbourhood of Khanaqin and Qasr-i-Shirin and special action became necessary to restore order and to investigate complaints made by the Persian Government. To this end the British Assistant Adviser to the Ministry of the Interior and the Mutasarrif of the province affected met the Persian Frontier Commissioner of Qasr-i-Shirin at Khanaqin on the 15th March. The results of this meeting were most satisfactory; a number of misunderstandings were removed and punitive action was successfully concerted against several miscreants on both sides of the border who had committed a series of highway robberies. Close liaison on frontier matters has since been maintained between the Mutasarrif and the Persian Frontier Commissioner with beneficial effect on border conditions in this important area.

Further south, on the border between the 'Iraq provinces of Amara and Basra on the one side and the Persian province of Khuzistan on the other, both Persian and 'Iraq tribes have committed raids across the frontier. At the end of the year proposals were under consideration for the constitution of a special mixed commission or tribal council to settle the disputes and feuds which lie at the root of these disturbances.

SALAR AL DAULAH.

In August, 1926, Salar al Daulah, brother of the late Muhammad Ali Shah, again endeavoured to raise a rebellion among the Meriwan

and Auroman tribes of Persian Kurdistan. Rumours of his intention first reached Baghdad in late July from Beirut, where Salar al Daulah had been staying for some time. The High Commissioner at once sent warnings to the French authorities in Syria and to the Persian Government. Salar al Daulah, however, eluded police surveillance in Syria, crossed 'Iraq in disguise and reached the Auroman mountains early in August. After an initial success in an engagement with a small detachment of Persian troops, Salar al Daulah's tribal following turned to looting a number of Persian villages and soon after quarrelled among themselves and dispersed. At the instance of the High Commissioner, the 'Iraq Government issued strict orders to the 'Iraq tribes in the frontier areas adjacent to the Persian Auroman that they were in no way to give assistance to Salar al Daulah. In addition, a special military column was despatched to the frontier to see that these orders were carried out and to endeavour to arrest Salar al Daulah if he should be driven back into 'Iraq. In October Salar al Daulah suffered a decisive defeat in the neighbourhood of Ruansir and a few days later entered 'Iraq disguised as a Kurdish villager. On the 31st October the Arbil Police discovered and arrested him in a village about 15 miles from Arbil town. He was at once sent to Baghdad, where the 'Iraq Government detained him pending the conclusion with the Persian Government of arrangements for his disposal.

THE PIZHDER TRIBE.

The majority of the Pizhder tribe live for most of the year in 'Iraq in the mountainous country to the north of Sulaimaniya, but in the summer months they migrate to the Persian border near Sardasht. Part of the tribe crosses into Persia and part remains in 'Iraq. The tribe own a number of villages around Sardasht town and in these villages representatives of the owners live permanently. In the summer of 1926 serious fighting occurred between the Pizhder and Persian forces in the Sardasht area. A tribal concentration sacked Sardasht town and inflicted casualties on troops sent to punish them. The 'Iraq Government at once forbade the chiefs of Pizhder sections living in 'Iraq to cross the Persian frontier to join the fighting. These hostilities, coinciding as they did with the subversive activities of Salar al Daulah, created for a time in Persia an unfortunate suspicion that Great Britain was inclined to foment trouble in the Persian province of Kurdistan. The arrest of Salar al Daulah, related in the preceding paragraph, and the 'Iraq Government's sincere efforts to restrain the Pizhder were, however, convincing evidence of the fallacy of these suspicions.

ISMAIL AGHA SIMKO.

At the end of October Ismail Agha Simko, of the Persian Shikak tribe, rebelled against the Persian Government. He suffered a

severe defeat near Dilman and fled to 'Iraq with about a hundred followers. He came viâ Turkish territory and crossed the border south of Neri into the Ruwandiz district of the Arbil province. The Persian Government applied for Simko's extradition, but to this the 'Iraq Government could not consent, as the extradition of political offenders is not permitted under the Extradition Law of 'Iraq. At the close of the year the question of the final disposal of Simko was still under discussion and, with a view to hastening a decision, the 'Iraq Government had given consent to the despatch by the Persian Government of a special officer to meet Simko in 'Iraq to communicate to him the Persian Government's terms for his pardon.

THE GANGIR WATER.

Continuous negotiations have been carried on throughout the year to settle the problem of the distribution of the waters of the Gangir river between the Saumar cultivation on the Persian side and the Mandali gardens and cultivation on the 'Iraq side of the frontier. Under the terms of the recommendations of the Turco-Persian Frontier Commission of 1914, Mandali and its environs have a legal right to at least half of the total water of the Gangir river. In December, 1925, a mixed 'Iraq and Persian Commission had been appointed to visit the district to report to their Governments on the possibilities of settlement. This Commission concluded a provisional agreement, believed to be acceptable to both sides, under the terms of which the greater part of the water of the Gangir was to be allotted to Mandali in return for an annual rent of seven thousand rupees. Nevertheless, up to the end of 1926 the Persian Government had not finally approved of this arrangement. Meanwhile the Persian cultivators of the Saumar lands have been appropriating for their own use almost all of the total available water of the Gangir river, and the inhabitants of Mandali have suffered heavy loss in consequence. The extent of this loss was investigated in September by two special committees, who estimated the damage at Rupees 4,79,100/-. A claim for the payment of this sum, as compensation for the people of Mandali, has been presented to the Persian Government and efforts will be continued, through diplomatic representation, to reach a satisfactory agreement to govern the distribution of the water to both sides.

A NEW TRADE ROUTE TO PERSIA.

Early in the year the Persian Government invited the co-operation of the 'Iraq Government in the opening of a new trade route between Tabriz and 'Iraq viâ Sauj Bulagh and Ruwandiz to the rail-head at Kirkuk. In consequence of the virtual closure of the Russian and Turkish frontiers to Persian goods, the Persian Government were seeking an alternative outlet for the exports of Azerbaijan. The 'Iraq Government took up the suggestion with

energy and began to study the possibilities of developing the Ruwandiz-Tabriz route as a supplementary channel for commercial intercourse with Persia. Careful surveys have been made of the country between Arbil and the Persian frontier to find an alignment over which it might be possible to construct a motor road. The final report of the survey parties had not been completed at the end of the year, but there is a hope that, provided the trade prospects are sufficiently attractive to justify the necessary expenditure, it may be possible to construct a road passable to motor traffic in spite of the broken mountain chains which lie across the route. Meanwhile, trial caravans of camels and mules have been sent up from Kirkuk to Tabriz to test the market there and to ascertain for what goods there is a demand. Good prices were obtained for tea sent up in this manner and returning caravans made encouraging profits on the sale of almonds, dried fruits and casings in Baghdad. The scheme will be developed in 1927 and two iron bridges have already been ordered from England, to be erected over streams which cross the route between Arbil and Ruwandiz.

9. Labour.

The Conventions drawn up at the sessions of the International Labour Conference, which were held at Washington in 1919, at Genoa in 1920, and at Geneva in 1921 and 1925, have been communicated to the Government of 'Iraq and were duly considered as regards the possibility of their application to that country, but it has been decided that it is not at present possible to apply or to adapt any of the Conventions to existing labour conditions in 'Iraq.

In 'Iraq there are hardly any organised industries worth mentioning. Local industries are mostly of the cottage variety, namely, tanning, weaving, copper and iron smithing and a few others of less importance. These industries are carried on by families in their homes. There are no factories in the ordinary sense of the word and the problems associated with factory conditions do not exist. In this section some attempt will however be made to give such particulars as are available regarding the numbers and circumstances of the labour employed by the bigger enterprises in the country up to the end of 1926.

The Government is still the largest single employer of labour and is responsible for a total labour force of about 8,894 persons; distributed between the Government railways, which employ on a daily average 8,129 workers, and the port of Basra, which employs 765 workers. Among private enterprises, the Anglo-Persian Oil Company employed (at the close of the year) about 2,500 and the Turkish Petroleum Company about 3,500 persons. These numbers will steadily increase as the work of these two companies develops. The British Cotton Growing Association employs 150 persons (25 women and girls) and an 'Iraqi-managed spinning plant in Baghdad employs 65 persons.

AVERAGE RATES OF WAGES.

The following table gives the average rates of wages in the different undertakings:—

<i>Employer.</i>	<i>Class of Workman.</i>	<i>Wages per ensem in Rupees.</i>
A. GOVERNMENT—		
(1) Railways ...	Unskilled labour ...	25 to 35
	Skilled labour (fitters, &c.) ...	50 to 150
	Superior artisans ...	200
	Chargemen and foremen (including station-masters, engine drivers, &c.) ...	100 to 450
(2) Port ...	Unskilled labour ...	30
	Skilled labour ...	75 to 175
	Superior artisans and chargemen ...	200 to 275
B. PRIVATE—		
(1) Anglo - Persian Oil Company (oil fields)	Unskilled labour (pipe laying, &c.) ...	30 to 37/8/-
	Skilled labour ...	120 to 180
(2) Turkish Petroleum Company (oil fields) By arrangement between the Companies, the same as the Anglo-Persian Oil Company		
(3) British Cotton Growing Association (cotton ginning)	Unskilled labour ...	25
	Operators ...	37/8/-
	Mechanics ...	90
	Women and girls ...	25
	Apprentices ...	15
(4) Iraqi Spinning Plant	Unskilled labour ...	45
	Skilled labour ...	60
	Mechanics ...	75
	Apprentices ...	22/8/-

The usual market rate for unskilled labour is Re. 1/- a day for casual labour, or Rs. 25/- a month for regular work. Labour employed under the "Forcible Assistance Law" of 1923 (the text of which appeared in the appendix to the report for the year 1925) is paid at rates fixed by the officials charged with the execution of the law. The rate paid in April, 1926, to labour employed on the dykes protecting Baghdad from the floods was Re. 1/- per day plus rations.

WORKING HOURS PER WEEK.

The Railways and the Port observe a 48 hour week, with Sundays free and overtime paid for at the rate of $1\frac{1}{2}$ times the ordinary rate.

The Anglo-Persian Oil Company and the Turkish Petroleum Company maintain a 54 hour week for labourers and a 48 hour week for drillers and artisans, with Sundays free. Overtime work is discouraged, but, where necessary, is paid for at $1\frac{1}{2}$ times the ordinary rate of pay. The British Cotton Growing Association maintains a 48 hour week and Sundays are free. Overtime work is discouraged, but is paid for, where necessary, at ordinary rates. The Spinning Plant observes a 48 hour week, with Fridays free, and no overtime allowed.

MEASURES TO SECURE PROPER CONDITIONS OF LABOUR.

Medical and General.

The Railways maintain a Medical Department, with two qualified British doctors. At Baghdad they have a fully equipped hospital, with 45 beds. One of the British doctors is in charge of this hospital, with a subordinate Medical Officer and two British nurses. Serious cases from all parts of the line are treated in this hospital. At Basra there is another fully equipped hospital of ten beds, in charge of a subordinate Medical Officer. Motor ambulances are attached to each hospital. The second British doctor has charge of the health and sanitation of the whole line. He takes the necessary precautions in case of an epidemic, both for the staff and the travelling public. He makes frequent tours to all the stations. There are small dispensaries at all the important stations, with qualified Indian dispensers. A Staff Welfare Officer is detailed to keep in touch with the staff on welfare matters. At all the larger stations there are Railway Institutions, governed by a Committee of the staff themselves, to provide social and sports amenities.

So far as the Port of Basra is concerned, the foreign personnel (Indians) are provided with free quarters, light, water and sanitary services, and free medical attendance. The locally engaged staff living on the Port premises normally enjoy the same privileges. The quarters are in buildings originally built for British troops. They are maintained in good condition, and there is no overcrowding. As a precaution against epidemics, a plentiful supply of good water is laid on, and frequent medical inspections are carried out.

The Anglo-Persian Oil Company has a British doctor and a hospital at the Fields, in telephonic communication with the Wells. Proper sanitary arrangements and supervision are enforced. The Turkish Petroleum Company employs a British doctor for the staff, and a hospital is to be built at their Fields base in due course. Ordinary sanitary precautions are enforced. The British Cotton Growing Association retains the services of a British doctor, and free treatment is given to employees. First aid appliances are kept at the ginney, which is in telephonic communication with the Government hospital. Sanitary arrangements are installed, and provision made for recreation.

Workmen's Compensation.

So far as the Railways and the Port are concerned, there is no hard and fast system of workmen's compensation. Members of the staff who are injured in service are given free hospital treatment and food, and full pay for a reasonable period, and thereafter half pay. In cases of death attributable to Railway or Port service, pensions or gratuities are allowed to dependants according to the terms of the employees' contracts.

In cases of death, the Anglo-Persian Oil Company usually makes an *ex gratia* payment of six months' pay to the next-of-kin. In cases of disability, half pay is usually given until the man is fit to work again. The Turkish Petroleum Company observes the same conditions.

No deaths due to employment have been recorded by the British Cotton Growing Association. Employees temporarily incapacitated receive full wages until able to resume duty.

Precautions for the Safety of Employees.

On the Railways responsible officers are in charge of all the employees working with machinery. The rules enforced conform as far as possible to those in India. There is a half-yearly inspection of boilers by accredited boiler inspectors, and a careful record is maintained of each individual boiler.

As regards the Port, the survey of marine boilers is regulated by law. The usual anti-fire appliances are provided, and all labour is subject to expert supervision.

The Anglo-Persian Oil Company provides chemical fire appliances at all places exposed to fire. All native labour is under expert European supervision. In general, precautions are taken in accordance with the best practice in the United Kingdom (boiler cleaning, etc.).

The Turkish Petroleum Company has no machinery yet in operation, but adequate precautions will be taken, and there will be expert supervision of all labour.

All machinery under the British Cotton Growing Association is fenced; buildings are equipped with emergency exits, and also chemical fire appliances and fire buckets.

Casualty Returns.

The Railway returns showed a death rate of 2.54 per thousand per annum, and those of the Basra Port 5.76. The Anglo-Persian Oil Company showed a death rate of .84. The sick rate expressed in days of absence per head per annum for the above undertakings was 2.46, 2.27, and 2.07 respectively. Casualty statistics have not been compiled for the Turkish Petroleum Company or the British Cotton Growing Association.

Terms of Service of Railway Employees.

Unskilled Labour.—Unskilled labourers are all engaged locally. They are not required to sign any contract, but are engaged on either daily or monthly rates of pay.

Daily paid men are paid at rates ranging from Re. 1/- to Re. 1/ 9/- per day. They are not liable to give or to receive more than a day's notice of termination of employment.

Monthly paid men receive from Rs. 26/- to Rs. 40/- per mensem, and these men may be said to be permanent employees. They form the large majority of the labourer class of employee and receive, and are required to give, one month's notice of termination of services.

They are eligible for 14 days' leave on full pay in each year, but this leave cannot be accumulated.

They are not entitled to free housing, but those employed outside station limits are provided with huts. In the case of Permanent Way Gangs the men are recruited as far as possible from the villages and tribes near which they are required to work.

Skilled Labour.—*Iraqis.*—Iraqi artizans are also engaged on daily or monthly rates. Those engaged on monthly rates sign a contract which ensures them the following privileges:—

An annual increment.

Free hospital treatment.

Two months' sick leave on half pay.

Leave at the rate of 14 days for the first year's service rising to

28 days for the third and subsequent years.

Casual leave at the rate of 10 days per year.

One month's notice if services are dispensed with.

The pay of men engaged on these contracts ranges from Rs. 30/- to Rs. 180/- per mensem. Artizans engaged temporarily on daily rates receive Re. 1/2/- to Rs. 6/15/- daily.

Indians.—Artizans recruited from India are paid at rates varying from Rs. 50/- to Rs. 150/- per mensem with a ration allowance of Rs. 20/- per mensem.

Their contracts entitle them to the following privileges:—

Free housing accommodation.

Free medical treatment.

Leave on full pay at the rate of 1 day for every 24 days' service during the first 730 days' service and then at the rate of 1 day for every 12 days' service.

Free passage to India on the termination of contract.

One month's sick leave on full pay and one on half pay.

An annual increment.

The Law in Force in 'Iraq Relating to Labour.

In their observations on the report for 1925 the Permanent Mandates Commission remarked that they would be glad of information as to the provisions of the Ottoman law governing relations between employers and employed which may still be in force in 'Iraq. In the following section an effort has been made briefly to review these provisions, but it must be remarked that although still legal they are not commonly actively enforced.

In dealing with the question of labour in 'Iraq it is necessary to bear in mind the peculiar circumstances of the labourer and the social conditions under which he lives. The population is not easily divisible into two great categories of urban and rural workers, as in most Western and many Eastern countries, but rather into those of townsmen and tribesmen. The former, of course, everywhere tends to conform to and be influenced by the economic and cultural forces so powerful in the West: it could hardly be otherwise. But the tribesman is in a class to himself: not that he is not influenced by and subject to cultural and economic factors: but they are peculiarly elementary and remote. Indeed, were it possible to visualise the life and culture of a nomadic or settled Arab tribesman of two thousand years ago, in all probability no considerable change would be seen at the present day. And the tribal element is very considerable. Of a total population of about 3 millions in 'Iraq no fewer than one and a half millions consist of settled or nomadic tribesmen.

It is obvious then that it would be vain to expect to find or to seek to apply in 'Iraq the complicated machinery produced by the advanced civilisation and progressive labour legislation of Western lands. What are required—and what indeed exist—are a few simple and sufficient safeguards to ensure that the primitive labourer and agricultural worker of 'Iraq shall not be exploited by rapacious masters or tribal Shaikhs.

The Ottoman Civil Code.

The principal articles of this code relating to labour which are still in force in 'Iraq are Nos. 455, 456, 465, 482, 483, 495, 496, 505, 506, and articles 562–581 which deal with the contractual rights of workmen; articles 607–611 dealing with the contractual liability of workmen; and articles 1345–1351 dealing with the obligations of persons undertaking work in common. Finally, articles 1385–1398 deal with persons working in association.

The following are some notes on the chief provisions of these articles:—

Individual Workmen.

1. Where art or industry is concerned, the workman must be informed of the nature of the work to be done.

2. If things are to be carried, as by porters, from one place to another, the workman must be made aware of their nature and destination.

3. The workman who works upon articles confided to him for that purpose (*e.g.*, tailor, dyer or washerman) has the right of keeping the object until payment of the wages agreed upon, unless credit has been given.

If the object is retained, but perishes while in the possession of the workman, the workman incurs no responsibility, but loses his right to his wages.

4. There is no right of retention by workmen, such as porters or boatmen, whose work leaves no trace upon the object of the contract. Should he keep it, he is responsible for all loss. The master can then either claim the whole value, plus the additional value resulting from transport, provided he pays the salary agreed upon; or he may claim the value of the thing before transport, in which case he need pay no salary.

5. The workman whose services are hired by the day must start work at sunrise and work till midday or up till sunset in accordance with local customs.

6. In cases where a labourer is hired for a definite number of days (*e.g.*, a carpenter for ten days) the number of days are those following the conclusion of the contract.

If for *summer* days, the contract is only valid if the month and day on which the work is to commence is indicated.

7. The principle is admitted that labour may be hired for a certain price, subject to the contract being carried out within a fixed period, both contract and condition being valid.

If the condition is fulfilled, the whole of the agreed price is due; otherwise only a price fixed by estimation (*i.e.*, by a disinterested expert) but which in no case must exceed the price agreed upon; *e.g.*, if the owner of a camel agrees to transport a passenger to Mecca in a definite number of days.

8. If different conditions are agreed upon, the master must pay the price according to which one of them is realised, *e.g.*, when a different price is fixed if the work consists of simple sewing or embroidery, the workman must be paid for the one he does.

9. If no wage is agreed upon, the workman has the right to a wage fixed by estimation, if he is a man who works for pay; if not, he has not.

10. Where no salary is agreed upon for a definite piece of work, but a general promise of payment is made, the workman acquires a right to payment by estimation.

In the case of a workman employed without an agreed price, he gets his usual salary, if this is known; if not, it is fixed by estimation. The same applies to corporations of workmen.

11. The value of presents given by a master to his servant cannot be deducted from wages.

12. *Apprenticeship*.—To give the master a right to his premium in respect of an apprentice, it is sufficient for him to be ready during the time of the contract to give lessons to the pupil, provided the term of the apprenticeship is fixed.

If not, the apprenticeship may be brought to an end, and the master will only receive payment for lessons given. Where no premium is stipulated, custom decides who pays and how much.

13. Where a person agrees to work personally, he may not delegate his services and is responsible for loss if he gives the subject-matter of the contract to a third person; otherwise he may delegate his duties.

14. All accessory obligations relating to the execution of work are settled by local custom unless by express agreement they fall upon the workman, as where a tailor is obliged to furnish the cotton necessary for sewing.

15. Porters are obliged to carry their loads inside the place to which they are sent, but not to place them in position, *e.g.*, to take them on to the second floor.

16. There is no obligation on the employer to feed his employee unless custom so decrees.

17. When workmen have only partially finished their work, as when they are engaged to reap a field and the harvest perishes before the work is finished, the workmen can only claim payment for the actual amount of work done.

18. A workman is responsible if the thing on which he is to work perishes by his own fault.

19. An employee is responsible for disobedience to the express or implied orders of his master, being obliged to make good all loss.

20. The employee is responsible for failure to take care of the object entrusted to him, as where a shepherd lets his flock escape.

21. A man of confidence (*i.e.*, in the exclusive service of some one) is not responsible if the thing in his possession perishes.

22. The casual workman is, however, in all cases responsible for the loss.

23. Work is worth the price experts put on it (*e.g.*, the same work done by one person may be worth more than that done by another).

24. The undertaking to execute work is assimilated to the work itself.

25. A right to profits is acquired by bringing some benefit or putting some labour into the undertaking, *e.g.*, where an apprentice does actual work on orders received, he gets half pay or half profits, the master getting the other half.

26. The three essentials giving a right to profits are: goods, labour or responsibility engaged.

27. Participation in profits is governed by the stipulations made at the time of the formation of the association; not by the amount of work done.

Associated Workmen.

28. Workmen may form themselves into an association to receive orders.

29. Each of the partners may receive orders and undertake to carry them out, or one may receive and the other carry out the order.
30. The partners are the representatives of each other for taking orders, the responsibility being common.
31. The partner who undertakes to do work need not do it in person, unless he has specifically undertaken to do so.
32. Profits are shared according to the rules laid down on the formation of the association, and it may be stipulated that each partner must work the same amount for unequal benefits.
33. Illness, being on a journey, or any other valid reason by no means prevents a partner sharing in profits. The reason for this is that all have engaged their responsibility in the work.
34. Partners are jointly responsible for loss, even when such loss is merely the fault of one of them. The owner can elect who must repay him for the loss suffered.
35. Porters may form associations for transporting their loads.
36. Two persons may form an association, one furnishing the premises and the other the tools; as when two persons combine, one of whom furnishes the place and the other his labour.
37. A father working with the aid of his son has a right to all profits (*e.g.*, a father who plants a tree with the help of his son becomes sole proprietor thereof).

Other Provisions of the Ottoman Law.

A matter of interest is a regulation dated the 30th Temmuz, 1305, which is still legally in force.

By this regulation it is forbidden to enrol workmen for any purpose without first obtaining permission from the Government, with the exception, however, of building works, and work in gardens and orchards, in the case of carpenters, field workers or farm labourers.

Any infraction of this regulation is punishable by imprisonment from one to three months.

But more striking still is law No. 116 dated the 27th Temmuz, 1325, relating to the settlement of strikes. The effect of this law, it should be emphasised, is to promote the settlement by arbitration of disputes between employer and employed, while definitely forbidding the formation of trades unions. By Article 1 of the law, should a difference of opinion concerning the terms of their employment occur between employer and employed, in undertakings carried on with Government permission or with a concession from the Government and which concern the public, such as Railways, Tramways, Port undertakings, lighting, etc., the workmen or

employees must select three delegates, who will forward a petition to the Government department concerned, setting out the facts relating to the dispute. This petition (Article 3) is then sent by the Ministry to the Industrial Organisation concerned, which must also appoint three delegates to meet the workmen's delegates. Should this not be done within the stipulated period, the demands of the workmen or employees are considered to be admitted absolutely. The Industrial Organisation having appointed its delegates (Article 4), the Government appoints an official who invites the representatives of both parties to form an Arbitration Committee, over which he presides. If as a result of the labours of the Committee the two parties are unable to agree, the workmen are free to leave their work. They must not interfere with freedom of work and must refrain from demonstrations. It should be noted that while negotiations to settle the dispute by arbitration are in progress, any workman or employee going on strike is liable to be imprisoned (Article 9), and, if necessary, the public forces of the State may be used to assure the maintenance of the public services.

These, then, are the principal Turkish laws affecting Labour now in force in Iraq. But no account would be complete without reference to the Esnafs or Guilds of workmen, tradesmen and artisans. These Esnafs are governed by instructions dated the 24th Nissan, 1328, which include all rectifications and modifications hitherto made regarding the Esnafs and extend their effect to the provinces, since they were formerly in force only in Constantinople. By these instructions, a separate association is to be formed for each Esnaf, which in the provinces is registered with the municipality. Members of the Committee of the Guild are elected by secret vote, one of whom is also elected president. The names of the members and the president are registered by the municipality.

The duties of the Esnafs are generally to encourage the progress of their craft and to assist those of their members who are ill or in want. Differences between Esnafs must be settled amicably. Certain Esnafs, such as those relating to cabmen, boatmen and porters, are bound, in case of need, to serve the Government in accordance with law. Particulars of each member are registered in a special book in manner to be prescribed by the municipality. Esnaf Associations are obliged to draw up internal regulations and are responsible to the municipality for discipline. The Internal Regulations must conform to the following principles:—

- (a) The terms of the Esnaf instructions.
- (b) The old custom of the Esnafs.
- (c) General State regulations.
- (d) Freedom of trade.

The regulations must be registered.

If the Esnaf Associations engage in mutual co-operation, a programme must be registered.

'Iraq Legislation.

All unpaid forced labour is absolutely forbidden by Article 10 of the Constitution of the 21st March, 1925.

By the Forcible Assistance Law of the 27th March, 1923, the Government, through the Minister for the Interior, is given power to collect labourers and employ them at rates of pay to be fixed by the Government in order to stop floods, the extension of fire or the spread of locusts, when likely to result in great injury to the public.

By Article 100 of the Baghdad Penal Code, which came into force on the 1st January, 1919, officials who compel a workman to do forced labour without pay, while keeping for themselves the amount debited to the Government, shall be punished with imprisonment not exceeding seven years, or with fine or both.

By Article 119 of the same Code, any public servant who employs men at forced labour on works other than works of public utility as determined by law or ordered by the Government, or recognised as urgent in the interests of the locality, shall be punished with imprisonment not exceeding 3 years and dismissal. The total wages properly due must be paid.

10. Commerce and Industry.

Import and export statistics, the date and grain harvests and agricultural conditions generally and the operations of the various concessions are dealt with elsewhere in this report.

As has already been stated, the industries of 'Iraq are of the cottage variety.

In regard to commerce, the chief trade of 'Iraq, apart from the date and grain export, is her entrepôt trade with Persia: it is said that for this transit trade the year 1926 has been the worst since the war.

At the beginning of the year the increase in Russian competition in Persia, and the difficulties of transport on the Persian road owing to the commandeering by the Persian Government of practically all transport for the carriage of grain to Tehran, were amongst the chief factors leading to depression in the market.

During March something like a crisis was engendered by the bankruptcy of one of the principal Jewish merchants engaged in the transit trade. At that time the Persian exchange was unfavourable to 'Iraq, and Ramadhan, the month of fasting, always a slack period for trade, was about to open. Other important bankruptcies occurred. Overtures were made by some of the leading merchants for a form of moratorium to tide them over this difficult period, and these were sympathetically considered by the 'Iraq Government.

On the 9th April occurred the breach of the river bank above Baghdad and the inundation of the Railway Station at Baghdad North. This station is the terminus for Persia, where goods in transit are commonly stored. Owing to the state of affairs outlined above, the merchants generally had been slow to take delivery of goods consigned to them. There was consequently a congestion of goods in the station yards and sheds at the time of the breach, amounting to over 80,000 packages, containing chiefly sugar, piece goods and tea, of a total value of some 70 lakhs of rupees. About two-thirds of these goods were eventually salvaged, but the combined total loss to traders consequent on the floods cannot have been much less than 30 lakhs of rupees.

In spite of such a series of misfortunes there were no wholesale bankruptcies, as predicted by many authorities. The Jewish merchants combined to help one another in the common distress and, with assistance from the Banks, succeeded in weathering the storm. By July there was a noticeable improvement in the market, and by the end of the year, with average date, barley and wool export, prospects were brighter. Importers from England were somewhat handicapped by the coal strike in that country.

It may even be said that the crisis in the transit trade market of 1926 has done good, in that it cleared the market of a number of merchants doing business on an unsound basis and taught a salutary lesson to all. The failures were no doubt to a great extent due to overtrading on a poor market and bad business methods: the majority of the merchants do not keep proper books and consequently cannot tell accurately from day to day how they stand.

11. 'Iraq Levies.

OPERATIONS.

During the period under review the 'Iraq Levies have chiefly been employed in holding the frontier and in keeping order in the unsettled districts of Kurdistan. In the Sulaimaniya province the 2nd Battalion, up to the date of its relief at the end of May, and after that, the 3rd Battalion, have been continuously employed on minor operations and columns involving constant hard marching up to the Persian frontier and various small engagements with the followers of Shaikh Mahmud. Further north Levy columns have completed several important reconnaissances, notably in the territories of the Shaikh of Barzan, where they enabled Indian surveyors to make a fairly complete survey of this somewhat unknown district.

GENERAL.

The Force was reduced by one cavalry regiment in August, when the 1st and 2nd Cavalry Regiments were amalgamated and the discharge of many excellent men which necessarily ensued was much regretted by the Force as a whole.

The discipline of the Force has been excellent.

During the year, 12 awards, including 4 Military Crosses, have been bestowed by His Majesty King George upon officers and men of the 'Iraq Levies.

12. Archæology.

The death of Miss Gertrude Lowthian Bell on the 12th July, 1926, deprived the Antiquities Service in 'Iraq of its founder and left a blank which it will be very difficult indeed to fill. In the meantime, Mr. R. S. Cooke is officiating temporarily as Honorary Director pending the appointment of a professional specialist.

The excavations at Ur of the Chaldees were continued up to the 15th March, 1926, and reopened again in November, 1926. The British Museum, London, and the Pennsylvania University Museum, Philadelphia, United States of America, conduct these excavations jointly. The finds, especially those of the end of the year, are of exceptional historical and archæological interest.

The excavations at Kish continued to the 15th March, 1926, and reopened in November, 1926. Kish, having decayed slowly, is not a rich field for archæological objects and historical data. Professor Langdon, however, found there a quantity of tablets in the pictographic script which was in use before the cuneiform, prior to 3500 B.C., and the study of these tablets is likely to produce data of great archæological value. These excavations are conducted jointly by Oxford University and the Field Museum of Chicago, United States of America.

During the year, the Deutsche Orient-Gesellschaft sent two representatives, Dr. Walter Andrae and Dr. Julius Jordan, to take charge of the objects which had been left at Babylon when the German excavators evacuated the site during the war. The objects were treated as if they had been excavated under the new 'Iraq Law of Antiquities and divided accordingly. The share which has fallen to the 'Iraq Museum comprises over ninety cases containing several thousands of objects. The fragments of the enamel lions from the Sacred Way (topmost level) have been taken to Berlin for piecing together; the 'Iraq share will be returned to Baghdad when the restoration is completed.

The Museum was removed in the early summer to much more suitable premises in the North Bridge Street, Baghdad. Many additions have been made to the 'Iraq National Collection from the excavations at Ur and Kish and from the division of the material at Babylon, the number of objects in the Museum now exceeding ten thousand. Archæologists who have been in 'Iraq during the year have shown great interest in the Baghdad Museum.

II. MINISTRY OF INTERIOR.

1. Internal Administration.

ORGANISATION.

There have been no major changes in the boundaries of the administrative divisions of the country during 1926. Minor adjustments have been made by the transfer of the Bazian sub-district from Kirkuk to Sulaimaniya, of part of the Warmawa sub-district from Sulaimaniya to Kirkuk, of the Shirwan and Muzuri Bala sub-districts from Arbil to Mosul and of the Latifiya lands from Hilla to Baghdad province.

New districts have been created at Falluja, Mahmudiya, Gil, Shaikhan, Rania, Zibar and in the environs of Mosul town. Seven new sub-districts have been established.

The process of eliminating inefficient officials has continued and it may be claimed that the general standard of efficiency is steadily improving. This is especially marked in the higher ranks where some of the Mutasarrifs and Qaimmaqams have given most satisfactory proofs of capacity. The field of recruitment is, however, still narrow and is likely to remain so for some years until the younger generation, which has been receiving its education since the war, is ready to come forward and take its place in the service of the country. During the past year Law School graduates, who had previously been inclined to place too high a value on their own merits, have begun to offer themselves as candidates for the posts of Mudir. Ten have already been selected and in almost every instance have shown promise. Executive officials in the districts have much responsibility thrown on them, and in their careful selection and training will lie the success or failure of the administration. As revenue and financial questions also come within the scope of their duties, a Joint Board of the Ministries of Finance and Interior is primarily responsible for dealing with matters concerning them.

PROVINCIAL ADMINISTRATION LAW.

A draft Provincial Administration Law, which defines the powers and duties of executive officials and of administrative councils, has been approved by the Council of Ministers and will come before Parliament in 1927. Although this law does little more than define and legalize the existing system, its enactment will be a source of strength to the administration.

GOVERNMENT CONTROL.

The control of government in the districts has continued to increase. It has been the policy of the Ministry especially to consolidate its position in those districts where control has hitherto been slight, or where its commitments to neighbouring States render efficient administration imperative. The most important

results have perhaps been achieved in the Sulaimaniya and Kirkuk provinces, where the construction of a chain of fortified police posts and local government headquarters has led to a marked increase in public security. The attempt to bring the lawless and remote tribes of the Rania area under control by the creation of a district has met with unexpected success. There are still several areas, such as Penjwin, Qala Diza, Barzan, Mazuri and Shirwan, where government control is either non-existent or ineffective.

As regards the desert, reference has already been made to the raiding which assumed somewhat alarming proportions during the summer. The Shammar were the worst offenders and for their better control an Armed Ford Police Unit, equipped with Lewis guns and wireless, was established in Mosul province. With the increase in the Dulaim Camel Corps, it was found possible to strengthen the patrols on the long stretch of country between the frontier and Hit, where the river can be forded in many places in summer, and to establish police posts in the desert at Rutba and Muhaiwar. Concurrent with the imposition of direct control, it has been the policy to relieve Fahad Beg al Hadhdhal of the 'Amarat and Shaikh Ajil al Yawar of the Shammar of some of their responsibilities, and to effect a reduction in their subsidies. In the Nasiriya desert a Camel Corps of 50 men was formed and, as a result of this and of the more important protective measures which were taken against raids from Nejd, the confidence of the desert tribes in Government so increased that, for the first time in memory, they voluntarily began to bring their disputes to Government for settlement. The prohibition of raiding and the restrictive limitation of the tribute which they customarily collect from the sedentary tribes have tended naturally to curtail the normal activities of the nomads, and efforts are being made to find land for them in the hope that their energies will be turned into more peaceful channels.

Peace has reigned amongst the settled Arab tribes of the Tigris and Euphrates, and only in one case has it been necessary to call for an aerial demonstration. The policy of opening up the country by the construction of roads has been vigorously pursued. In the Amara province and in the Middle Euphrates area particularly communications are much improved. This factor and the erection of substantial Government buildings (especially in the Diwaniya province) have undoubtedly had a great influence on the tribes and persuaded them that an era of settled government has set in. In other areas, less fortunate, officials are handicapped in their task of maintaining the prestige of Government by having to work in buildings which often compare very unfavourably with the houses of local notables and chiefs. This is a matter which only time and money can set right. With more settled conditions, Government has been able to apply with great strictness the Arms Regulations. In Mosul province the local authorities have been particularly successful in enforcing registration and in preventing the unauthorised carrying of arms.

2. Municipalities.

Financial stringency, as in previous years, has in most places proved a bar to municipal enterprise on an extensive scale. With two minor exceptions, the long outstanding accounts which existed between the State and some of the more important municipalities have been settled, and it may be said that, on the whole, most of the municipalities are in a sufficiently sound position to carry out the normal services in a satisfactory manner even if they are unable to undertake more ambitious schemes.

In Baghdad the Fire Brigade has been strengthened by the purchase of a new engine of the latest design, and a minor but much needed reform has been effected by the introduction of motor watering-cars in place of the previous primitive methods of watering the roads. The main energies of the Baghdad Municipality will have to be concentrated, during the next few years, on the question of road improvement and drainage. The absence of suitable stone has always made difficult the proper maintenance of the roads and after heavy rain, such as that which fell towards the end of the year, the roads deteriorate into a morass through which progress is an unpleasant adventure. The municipality has been able to secure a loan from the State and work has already begun on the reconstruction of New Street, the main road of the town. The reorganization which followed on the discovery of certain irregularities in administration last year has resulted in a considerable increase of municipal receipts.

In Basra, the municipality was obliged to effect considerable economies in order to balance its budget. It was, however, able to maintain the excellence of its roads and the generosity of the local inhabitants enabled it to establish a much-wanted Fire Brigade.

The Mosul Municipality installed a new water plant during the year, erected a club for officials, and a slaughter house, and began the construction of an important road and of a public park.

Of the smaller municipalities, twelve have erected municipal offices, four have constructed boat bridges, four have built houses suitable for occupation by Government officials, and two have completed schemes of electric lighting. In Kirkuk a small but comfortable hotel has been constructed. The Hilla Municipality has spent its surplus funds in an endeavour to reclaim the malaria-infested swamps which surround the town, and at Suq Ash Shuyukh a small hospital has been erected.

3. The 'Iraq Police.

In the year 1926 the efficiency of the force has been well maintained. The settlement of the Mosul boundary question and the gradual extension of Government control in the Sulaimaniya province has had a good effect on the frontier districts, where public

security has much improved. Settled conditions throughout the country have enabled more time to be given to training, and all ranks have thereby benefited.

The budget for 1926-27 amounted to Rs. 78,21,630 and included provision for 3,280 mounted and 3,270 foot police (excluding Railway Police).

These figures include an increase on the previous year of 30 men for the Nasiriya Camel Corps.

A feature of the year was the organization of a Car Patrol Section in the Mosul province for work on the western frontier, an experiment which it is proposed to extend during 1927 to the Dulaim province. No extra expense to Government was involved, the expenditure being met from the reduction of certain tribal subsidies. The Car Patrol is equipped with wireless telegraph apparatus to enable it to maintain touch with its headquarters when working in the desert.

GAZETTED OFFICERS.

The number of British gazetted officers remained the same as in 1925, namely, 15.

Eight have ten-year contracts and seven have five-year contracts.

At the end of 1926 the strength of 'Iraqi officers was 16 Commandants of Police and 26 Assistant Commandants of Police. In 1927 it is proposed to increase the number by 3 Assistant Commandants as more gazetted officers are needed, especially in the Mosul province.

BRITISH NON-GAZETTED PERSONNEL.

During the year the total of British non-gazetted personnel, including Railway Police, was reduced from 14 to 9.

These were stationed in the towns of Baghdad, Mosul and Basra, where the large British community and the Royal Air Force units still render their presence very necessary. They have done excellent work during the year, and reduction was only possible owing to the increased efficiency of 'Iraqi gazetted officers and inspectors.

INSPECTORS.

There are 197 Inspectors in the force. Of these, four are Indians who are employed in the Finger Print Bureau and in the Railway Police, where their retention is still very necessary on account of the large Indian pilgrim traffic.

Twelve 'Iraqi Inspectors were appointed and passed through the Police Training School.

The Inspectors are improving with experience. Their crime work has been generally good as regards both detection and prevention.

DISCIPLINE, RECRUITING AND HEALTH.

The discipline of the force has continued to be remarkably good, and most provinces report an improvement on the previous year. Complaints from the public have been few and unimportant, and in only a few instances have offences been serious enough for prosecution before the courts.

The men have shown considerable initiative in action against raiding parties or robber gangs and several cases of gallantry were reported. An *esprit de corps* exists which augurs well for the future of the force.

There has been no difficulty in recruiting, the supply always exceeding the demand, and a good stamp of man is forthcoming. Service in the force continues to be popular and desertions were few.

Health has, on the whole, been very good except for a period during the summer months when malaria was prevalent in most provinces.

BUILDINGS.

Further progress was made in the provision of more adequate police station accommodation.

The completion of the Rutba post, half-way between Baghdad and Damascus, was the most important achievement of the year, and one which will have far reaching effects on the control of the desert and the safety of the desert route.

A new Police Station at Chubaish, in the Euphrates marshes, has done much to increase Government prestige in the Hammar Lake area of the Nasiriya province, while the erection of more block houses in the Kirkuk and Sulaimaniya provinces has extended Government control in areas where law and order had hitherto been defective.

ARMS LICENSING AND TRAFFIC.

No important cases of traffic in arms were reported, nor was any information received in regard to arms caravans entering or leaving the country.

The import of revolvers is still prohibited and their sale restricted.

THE CRIMINAL INVESTIGATION DEPARTMENT.

Special Branch.

The Special Branch maintained its function of keeping in touch with subversive movements and intrigues, and the surveillance of suspected persons.

Criminal Branch.

The Criminal Branch was fully occupied during the year and handled many intricate and difficult cases.

The classification and registration of notorious criminals was undertaken and 620 criminal record history sheets were prepared.

FINGER PRINT BUREAU.

The volume of work dealt with shows an all round increase over that of 1925. The number slips on record increased from 29,156 on the 31st December, 1925, to 36,763 on the 31st December, 1926. Search Slips to the number of 12,127 were received, as against 11,393 in 1925. Of these, 2,024 were traced to be those of persons with previous convictions, while 293 persons were traced passing under false names. Liaison with foreign bureaux was maintained and strengthened, 790 transactions being made with India alone.

In addition to the routine work of the department, 3,094 verifications were made on behalf of 'Iraq and British Government Departments, with the result that 292 persons were found to have had convictions, while 30 were convicts passing under false names.

During the year, 11 persons were reported as having escaped from jail and police custody. Of these, 9 were traced by means of the system.

The opinion of experts from the Bureau is being made more use of by the courts every year. In 1926, expert opinion was given in 41 cases, as against 30 in 1925 and 21 in 1924. In addition to this, many references were received from departments and offices regarding the verification of finger impressions on acquittance rolls, title deeds, etc. In all cases in which experts appeared in court, their evidence was acted upon.

PASSPORT, RESIDENCE AND NATURALIZATION DEPARTMENT.

Regulations under the Nationality Law were published on the 1st October, 1926, and work in connection with applications for certificates of nationality, naturalization, etc., has proceeded smoothly. The text of the Regulations is included in the Appendix* to this report.

It was found necessary to apply for the deportation of 141 undesirable aliens. Of this number, 109 were deported.

Thirteen options for 'Iraq nationality were received, all of which were accepted.

Eleven of these options were made by Ottoman subjects under Article 7 of the Nationality Law, and two under Article 9 (one by a Persian subject and the other by a British Indian).

Two renunciations of 'Iraq nationality were dealt with. The declarants were persons who had, as ex-Ottomans, acquired 'Iraq nationality, and, being of Italian origin, were entitled to opt for Italian nationality.

PASSPORTS.

The total number of passports (including regular passports, the former 'Iraq laissez-passer, certificates of identity and travel permits) and visas issued during the year was as follows:—

Places.	Passports.	Visas.
Baghdad	2,515	2,432
Basra	2,219	5,716
Khanaqin	1,114	5,742
Mosul	1,367	1,523
Ramadi	761	2,242

During the year, 158 persons were prosecuted for infringements of the Passport and Residence Laws.

In accordance with the invitation of the League of Nations in regard to the issue of papers of identity to Russian and Armenian refugees, the Passport Department undertook the issue of Refugee Certificates (known as Nansen Passports) to this class of persons, nineteen such certificates being issued.

Regular book-form passports were introduced with effect from the 1st October, 1926. They are found to be of great convenience and an all-round improvement on the former laissez-passer.

The total revenue estimated to have accrued to Government through the Passport Department is Rs. 1,32,486/8/-, exclusive of amounts contributed by His Britannic Majesty's Consulates at Kermanshah, Bushire and Mohammerah.

PILGRIM TRAFFIC.

Owing to the unsettled state of affairs in the Hejaz, only 1,602 pilgrims left 'Iraq for that place.

The total number of Moslem pilgrims who entered 'Iraq during the year was 30,683. They were of the following nationalities:—

Nationality.	Viâ Basra.	Viâ Khanaqin.	Viâ Mosul.	Viâ Ramadi.
British Indians	3,539	—	6	—
Persians	3,021	22,057	—	—
'Iraqis	140	—	2	—
Kuwaitis	16	—	—	—
Bahrainis	172	—	—	—
Afghans	1,010	268	—	—
Nejdis	135	—	—	—
Muscatis	12	—	—	—
Bukharans	47	—	—	—
Baluchis	9	—	—	—
Russians	1	—	—	—
Transjordanians	12	—	—	—
Hejazis	11	—	—	—
Syrians	—	—	—	225
Total	8,125	22,325	8	225
	= 30,683.			

CRIME.

Although the statistics show an apparent increase of crime, 25,620 cases being reported during 1926, compared with 24,010 in 1925, public security throughout the country has in reality greatly improved. With the extension of Government control, a larger area is now being administered compared with 1925, and public confidence in the force has increased to such an extent that even cases relating to previous years are being reported. It must also be noted that the above figures include summary cases—which have greatly increased.

Crime has been dealt with successfully; of the 25,620 cases reported 13,930 ended in conviction.

During the latter half of the year no cases of highway robbery occurred.

The Police have, on several occasions, co-operated successfully with aircraft and ground troops, notably in the Sulaimaniya, Kirkuk, Mosul, Dulaim and Diyala provinces. An example is furnished by an encounter which took place between police and a large raiding gang near the Mosul frontier. During this skirmish an aeroplane patrol appeared on the scene; whereupon the police promptly made use of ground signals and enabled the 'plane to take part in the action with very successful results.

In the Sulaimaniya province the Police were seven times in action against brigand parties, and on each occasion acquitted themselves most creditably. The Dulaim Police showed energy and resource in dealing with raiding parties, and the same may be said of the Mosul Police, who were very successful in breaking up several gangs of armed robbers.

The Diyala province has suffered from the depredations of robber gangs from across the Persian frontier, and is the only province where public security and the morale of the force may be regarded as unsatisfactory. Special measures, have, however, been taken to deal with these gangs, and it is hoped that they will be brought to book in the near future.

The most regrettable case of the year, and the one which attracted most publicity, was the murder of Mr. Elliot, Sir Alan Cobham's mechanic, while flying across the Hammar Lake in the Muntafiq province on the 5th July. It is to the credit of the Criminal Investigation Department that the case was worked out successfully and the murderer discovered and punished.

It is interesting to record that, in the Kirkuk and Sulaimaniya provinces, heliographic communication has been established between posts where other means do not exist. This has proved of great value in the rapid dissemination of news regarding the movements of robber bands and in concerting action against them by the police.

DULAIM CAMEL CORPS AND TRANS-DESERT TRAFFIC.

The safety of the trans-desert route from 'Iraq to Syria was most satisfactorily maintained and only one minor case of robbery occurred.

11,337 passengers, exclusive of those carried by the Nairn Transport Company, crossed the 365 miles of desert. This shows an appreciable increase compared with the passenger traffic in 1925, when the total number of passengers was 9,810.

The safe transport of this large number of travellers is remarkable, and may be attributed in no small measure to the activity and prestige of the Dulaim Camel Corps. Much useful work has also been done by this corps in the interception of raiding parties.

In October the detachment at Rutba co-operated successfully with the Air Force in intercepting a large raiding party returning from Kuwait with looted camels.

CONCLUSION.

The good work of the police during the last five years has been summarised by the Prime Minister of 'Iraq as follows:—

“Great strides have been made, and the police enforce public order in a way undreamt of a few years ago. The prestige of the police amongst the tribesmen is steadily rising, and the cases where they are unable to deal with any infringement of public security without help from the military are becoming more and more uncommon. There is no difficulty in obtaining recruits, and the Arab police officers, with the help of British Inspectors, are steadily strengthening the discipline and the *esprit de corps* of the force. The Police School in Baghdad is helping to instil into the Police Force the sort of technique which in the West is naturally expected from the guardians of public security. New police stations are rising in the provincial towns, a sign to all of the majesty of the law.

“In nothing, I think, is the progressive growth of the authority of government shown better than in the way the ideal of public justice and public security is gaining ground at the expense of the old ideas of revenge and the redress of private grievances through the intermediary of the ‘arfa,’ the ‘man of knowledge,’ who still plies his trade of mediator or arbitrator amongst the beduin.

“The Magistrates’ Courts have a growing number of cases each year, resulting partly from the greater efficiency of the police and in part from the increasing willingness of the people to submit their disputes to constituted authority.”

There was no change in the office of Director-General of Police, Mohamed Salim Beg remaining in charge. He can look back on another year of successful administration. The relations between the 'Iraqi officers and British Inspectorate staff have remained most cordial, and the future progress of the force may be regarded with confidence.

4. The Jails Department.

POPULATION.

The following table shows the numbers of prisoners of all classes dealt with by the department during 1926 :—

	<i>The Year opened with.</i>	<i>Admitted.</i>	<i>Released.</i>	<i>Remaining.</i>
Baghdad Division ...	1,462	7,211	7,254	1,419
Basra Division ...	511	3,440	3,421	530
Mosul Division ...	681	2,414	2,472	623
Reformatory School	47	213	209	51
Total ...	2,701	13,278	13,356	2,623

HEALTH.

The health of the prisoners has been good except in the Basra jail where, in the months of June and July, malaria fever caused a large number of hospital cases.

The regular monthly weighing of convicted persons has been continued as a check on their physical condition. Few lose weight and many benefit from a regular diet superior to that to which they are accustomed when free.

EXECUTIONS.

During the year twenty-six executions were carried out. In each instance death was instantaneous. At the close of the year nine prisoners under sentence of death were confined in jails in various parts of the country pending the confirmation of their sentences.

LABOUR AND INDUSTRIES.

Prisoners have been extensively employed on road-making, excavations, dyke building, demolitions and the reclamation of land inundated by floods.

Indoor industries have been developed in the Baghdad, Basra, Mosul, Ba'quba and Hilla jails. At Baghdad blanket and cloth weaving, carpet and coir-matting making, carpentry, blacksmithing and tailoring are done. At Basra and Mosul the weaving of cloth and blankets is carried out on a smaller scale. At Hilla and Ba'quba prisoners are employed making coir-string from the fibre of the date palm. This is a new industry. In the past this fibre was not known to have any commercial value. At the Ba'quba jail sericulture has been started on a small scale as an experiment.

REFORMATORY SCHOOL.

At the beginning of 1926 there were 44 boys in this institution and at the end of the year there were 51. During the year, 216 boys were admitted and 209 discharged.

The boys in the School are divided into two classes—a Preparatory Class and a First Class. In addition to the usual elementary school subjects, they are taught book-binding and shoe-making.

Good work is done in these crafts and Reformatory School products are easily sold.

5. Health Service.

GENERAL.

With the exception of an outbreak of malaria which occurred in the summer and autumn in many riverain areas, no epidemic diseases caused especial anxiety.

INSTITUTIONS.

During 1926 the Health Service maintained 20 hospitals and 64 dispensaries in the different provinces of Iraq. This is an increase of 2 hospitals and 10 dispensaries over those maintained in 1925. The total number of beds in all the hospitals in the country increased from 1,170 to 1,190.

Hospital facilities throughout the country have been improved and, with the exception of the Baghdad and Dulaim provinces, each province possesses hospital accommodation adequate for its immediate requirements. The upward tendency of the figures of hospital admissions and attendances shows, however, that there is, among the people, a growing demand for modern medical treatment with which in a year or two the existing arrangements in several provinces will be insufficient to cope. This fact is particularly noticeable in the Holy Cities of the Shi'ah pilgrimage, Karbala, Najaf, Samarra and Kadhimain, where a very conservative population is slowly accepting the fact that Western ideas of medicine are better than the ancient Yunnani system in which, hitherto, it has seemed almost a part of their religion to believe. All of these towns show a steady increase in attendances and, at the end of 1926, their hospital accommodation began to be overtaxed. Schemes have been prepared to enlarge the hospital accommodation at Najaf and Karbala in the coming year. The inadequacy of hospital facilities in the Dulaim province is due to the fact that the Quarantine Hospital at Ramadi has not been completed, though the work is now well in hand. Hospital facilities in Baghdad, though first class in quality, are quite inadequate for its requirements and the hospital staff are daily compelled to turn from its doors patients who cannot be admitted for lack of accommodation. To serve properly the needs of Baghdad the general beds in the Royal Hospital would have to be increased from 250 to at least 500, and a building programme to provide the necessary extensions within the next five years has been presented to the Minister for the Interior for consideration by the Government.

The shortage of hospital accommodation in Baghdad became acute when the spring floods destroyed the quarters of the nursing staff and the lunatic asylum. Since this occurrence 90 lunatics

have been accommodated in the Isolation Hospital awaiting the construction of a new lunatic asylum, and one of the wards of the Royal Hospital has been closed to patients and used for the accommodation of the female staff of the hospital.

At the end of the year new hospital buildings at Hilla and Arbil, the Lunatic Asylum and quarters for the female staff at the Royal Hospital in Baghdad, and the Quarantine Hospital at Ramadi, were all well in hand. The Maude Memorial Hospital at Basra was completed early in the year and was opened in April by His Majesty King Faisal.

WORK OF HEALTH SERVICE INSTITUTIONS.

The following table shows the patients treated during 1923, 1924, 1925 and 1926 in Health Service institutions in 'Iraq.

STATEMENT SHOWING PATIENTS TREATED IN HEALTH SERVICE INSTITUTIONS IN 'IRAQ DURING 1923, 1924, 1925 AND 1926.

Province.	1923.		1924.		1925.		1926.	
	Total In-Patients.	Total Out-Patients.	Total In-Patients.	Total Out-Patients.	Total In-Patients.	Total Out-Patients.	Total In-Patients.	Total Out-Patients.
Baghdad ...	4,805	413,887	5,925	469,106	5,432	534,754	6,029	553,518
Basra ...	3,205	94,857	2,914	109,423	3,328	141,166	4,464	179,655
Mosul ...	2,267	77,087	2,553	74,006	2,660	96,751	2,580	117,867
Amara ...	190	22,589	244	31,873	256	46,832	244	55,822
Arbil ...	355	28,371	279	27,758	538	49,534	489	44,152
Diwaniya ...	204	40,616	448	61,205	382	68,523	776	139,609
Diyala ...	365	26,583	379	26,751	304	41,712	321	59,235
Dulaim ...	—	8,768	—	22,793	24	36,545	85	66,518
Hilla ...	390	34,630	397	45,320	462	49,592	530	41,610
Karbala ...	202	25,119	258	60,262	548	62,258	693	94,433
Kirkuk ...	527	60,058	458	77,301	575	78,459	673	119,407
Sulaimaniya ...	—	—	130	9,643	582	29,626	298	31,718
Kut ...	443	28,889	156	15,314	86	21,682	107	45,486
Muntafiq ...	679	24,840	1,261	40,131	1,355	41,170	1,467	55,941
Total ...	13,632	886,294	15,402	1,070,886	16,532	1,298,604	18,756	1,604,971

The Civil Nursing Home at the Royal Hospital in Baghdad, where patients are admitted on payment varying with their means from Rs. 5 to Rs. 10 per diem, has now become so popular with the local inhabitant of the better class that its enlargement has become necessary, and a new building has been begun.

The work of specialist institutions continues to increase in proportion with the general increase of work in all institutions.

About 40 per cent. of all patients in the Baghdad Hospital are infected with ankylostomiasis. Education is the best means of combating this and other preventable diseases. Special lectures on health and hygiene are being given in the schools, and illustrated charts with an explanatory text have been prepared by the Health Directorate for exhibition in class rooms.

PERSONNEL.

During the year the following treaty contracts were issued to British doctors :—

- Grade III. Surgical Specialist.
- Grade IVA. Medical Officer.
- Grade IVA. Civil Surgeon, Arbil.
- Grade IVA. Civil Surgeon, Muntafiq.

The 'Iraqi doctors in the Health Service now number 34. Owing to a shortage of 'Iraqi candidates, the Director of Public Health is compelled to employ foreign doctors, mainly Syrians, to fill vacant posts in the service. In this matter he is adopting the wise policy of employing as few foreign doctors as possible and of using Indian medical personnel and local pharmacists to the best advantage for the charge of local dispensaries, so that as many posts as possible may be kept vacant for the youth of 'Iraq who are at present studying medicine in foreign schools. The general standard of work of the 'Iraqi doctors in the Health Service is good and is gradually improving and it is satisfactory to note that their general standard of competence is markedly higher than that of their Syrian or Turkish confrères in this country.

VITAL STATISTICS AND EPIDEMIC DISEASE.

No improvement has been made during the year in the system of reporting births and deaths, so that the available demographic statistics are incomplete.

The following table shows the births and deaths registered in Baghdad, Basra and Mosul during the year 1926 :—

	<i>Population at Official census in 1919.</i>	<i>Births.</i>		<i>Deaths.</i>	
		<i>Number.</i>	<i>Rate per 1,000.</i>	<i>Number.</i>	<i>Rate per 1,000.</i>
Baghdad ...	250,000	4,375	17.1	5,841	23.36
Mosul ...	80,000	2,085	26.0	1,566	19.51
Basra ...	50,000	664	13.6	2,364	47.28

INFECTIOUS DISEASES.

The accompanying table* shows the incidence of notified cases of infectious disease in 'Iraq during 1926 and a comparison of total notifications of these diseases yearly since 1921.

Even allowing for better diagnosis, enteric fever seems to be still increasing in 'Iraq. The incidence of other infectious diseases was within normal limits of variation and no disease gave rise to particular anxiety. Plague, which it was feared might be very severe in Baghdad, was rather below the average, though conditions were apparently very favourable for its spread. Its highest

* Page 55.

incidence was in the month of May, when 54 cases were reported in one week in Baghdad. Plague is endemic in Baghdad and an annual average of 500 cases may be expected between March and the end of June, when the epidemic ceases with the very hot weather.

Of the other infectious diseases, only leprosy calls for special notice. A reference to the accompanying table will show that there has been a great increase of notified cases within the last two years, the total of 125 cases notified in 1926 being as large as the total notification in the three previous years. The reasons for this increase are under investigation. It seems probable that it will be found to be due to the success in Health Service institutions of the latest methods of treatment of the disease, the news of which is slowly spreading amongst the tribes, and persuading more affected persons to come to the hospitals for treatment. This theory is supported by the fact that the increase of notifications is mainly in tribal provinces such as Amara, the Muntafiq and Kut. A large proportion of lepers notified in Baghdad and Basra are Persians who apparently enter Iraq by the less frequented routes to escape examination at Khanaqin where they would be detected and refused admission.

VITAL STATISTICS AND ENDemic DISEASES

No improvement has been made during the year in the system of reporting births and deaths so that the available demographic statistics are incomplete.

The following table shows the births and deaths registered in Baghdad, Basra and Mosul during the year 1926:—

	Births	Deaths
Baghdad	1,000	1,000
Basra	1,000	1,000
Mosul	1,000	1,000

Baghdad is situated in a small town, Basra is a small town, and Mosul is a small town.

The accompanying table shows the incidence of notified cases of infectious diseases in Iraq during 1926 and a comparison of total notifications of these diseases yearly since 1921.

Even allowing for better diagnosis, enteric fever seems to be still increasing in Iraq. The incidence of other infectious diseases was within normal limits of variation and no disease was due to particular bacteria. Typhoid, which it was feared might be very severe in Baghdad, was rather below the average, though conditions were apparently very favourable for its spread. The highest incidence of enteric fever was in the month of May, when 54 cases were reported in one week in Baghdad.

Incidence of Infectious Diseases in 'Iraq during the calendar year 1926.

Province.	Cerebro-spinal Meningitis.	Chicken-pox.	Cholera.	Diphtheria.	Influenza.	Measles.	Plague.	Whooping Cough.	Relapsing Fever.	Scarlet Fever.	Small-pox.	Typhus.	Anthrax.	Enteric Group.	Leprosy.	Mumps.	Puerperal Fever.	Tetanus.	Tuberculos is.
Baghdad ...	7	18	—	40	21	98	376	3	—	—	119	27	3	191	22	84	8	8	306
Basra ...	—	7	—	4	—	34	—	—	—	4	132	—	1	12	18	15	3	1	113
Mosul ...	1	4	—	3	—	2	—	68	—	1	357	2	—	50	1	157	10	6	264
Amara ...	—	4	—	1	—	44	—	22	—	1	69	8	—	83	32	210	—	1	116
Arbil ...	1	2	—	3	—	74	—	26	—	—	1	4	—	8	1	55	1	—	35
Diwaniya ...	1	—	—	—	1	17	—	47	—	—	55	—	—	2	—	9	2	7	60
Diyala ...	1	9	—	—	71	19	1	20	—	9	84	—	—	4	8	7	4	2	52
Dulaim ...	1	—	—	—	—	2	3	1	—	—	12	—	—	17	4	11	1	—	10
Hilla ...	—	10	—	8	6	11	55	47	—	3	37	3	—	89	2	35	9	4	206
Karbala ...	—	—	—	1	26	49	—	91	—	1	8	—	3	110	1	26	—	—	623
Kirkuk ...	1	3	—	3	—	5	—	37	—	1	1	2	1	9	—	94	—	1	40
Sulaimaniya ...	4	—	—	—	—	—	1	4	—	—	96	—	—	—	2	13	—	—	8
Kut ...	—	—	—	—	—	27	1	18	—	—	20	42	1	18	10	27	—	1	46
Muntafiq ...	—	5	—	3	—	22	—	10	—	—	71	1	6	7	24	25	—	—	70
Total 1926	17	62	—	66	125	404	437	394	—	20	1,062	89	15	600	125	768	38	31	1,949
Total 1925	15	34	—	40	41	1,076	20	95	—	25	832	2	10	313	79	339	10	28	1,013
Total 1924	14	41	—	30	8	1,374	523	*	—	12	459	9	4	134	22	145	19	7	819
Total 1923	13	26	1,640	27	13	487	787	*	1	2	1,692	27	11	158	25	58	9	9	503
Total 1922	12	56	—	43	10	87	685	*	—	7	1,862	48	6	104	42	229	39	14	398
Total 1921	26	90	—	20	10	605	137	*	3	2	475	61	*	87	25	92	*	*	178

* Not specified.

MALARIA.

As a result of the floods, the Euphrates valley was visited by an epidemic of malaria which commenced early in June and continued until early September, by which time the flooded areas had dried and conditions were once more normal. The places most severely affected were Karbala, and the small towns along the Euphrates. Basra also suffered rather more severely this year than usual.

The epidemic was dealt with by the free distribution of quinine at all Government dispensaries, hospitals and schools in epidemic areas.

PRACTICE OF PROSTITUTION.

Existing conditions of control, which have been described in previous reports, appear to be satisfactory to the general public, so much so that the question of prostitution which a few years ago received great attention in the local press is now never mentioned.

PILGRIM AND CORPSE TRAFFIC.

The majority of pilgrims and travellers entering 'Iraq from Persia are examined at the Khanaqin Quarantine station. Those found to be suffering from infectious disease, such as cholera or smallpox are detained. Lepers are turned back into Persia.

'Iraq is rather at a disadvantage in dealing with the Persian pilgrims entering by Khanaqin, or by other frontier stations, in that the notification of infectious diseases is not compulsory in Persia and the 'Iraq Government obtains no definite information whatsoever as to the occurrence of infectious disease in Persia. The danger to 'Iraq from this state of affairs, in spite of strict quarantine precautions, is very great indeed.

The Corpse Traffic Law has been efficiently administered. Smuggling has taken place to a certain extent in the south of 'Iraq by a route through the Hammar Lake but these corpses are all checked at Nasiriya. The following table gives statistics of the corpse traffic.

<i>Passes issued for despatch of corpses to—</i>						
	<i>Karbala.</i>	<i>Najaf.</i>	<i>Kadhimain.</i>	<i>Samarra.</i>	<i>Zubair.</i>	<i>Other places. Total.</i>
Local ...	1,537	13,572	289	2	211	719 16,330
Foreign ...	1,462	3,268	28	—	—	346 5,104

INTERNATIONAL CONVENTIONS.

The International Sanitary Convention of 1926 is under consideration by the Government. Though 'Iraq has adopted sanitary

laws and procedure in accordance with all details of the International Sanitary Convention of 1912, it has not yet formally adhered to that convention. It is not anticipated that the 'Iraq Government will find much difficulty in adopting the new convention. It is noted that the Convention of 1926 does not deal with travel by air routes, a sanitary problem which will interest 'Iraq when the Imperial Airways route to India is opened. At the request of the Egyptian Quarantine Board it has been arranged to issue bills of health to aircraft leaving Baghdad, and this procedure will continue until a regular international procedure has been decided upon.

The Hague Opium Convention, 1912, and the Dangerous Drugs Convention of 1925 have been adhered to by the British Government on behalf of 'Iraq and the application of these conventions is well carried out. A certain amount of smuggling of cocaine is taking place which it has been impossible to stop, but very careful enquiries fail to show that the cocaine so smuggled is used to any extent in 'Iraq, the majority of it being passed on to Persia.

LEGISLATION.

The following laws, regulations and notifications were made during the year :—

Wholesale Druggist Law Amendment Law, 1926.

Infectious Diseases Law, 1926.*

Regulations for the Practice of Dressers.

Sale of Opium and Opium Rules (issued by the Ministry of Finance in accordance with Dangerous Drugs Conventions).

Notification as to Dangerous and Intoxicating Drugs, their Manufacture, Import, Export, Transit through 'Iraq and Illegal Possession (issued by the Ministry of Interior in accordance with the International Opium Convention, 1925).

Notification of Foreign Diplomas recognised for the Practice of Medicine in 'Iraq.

Notification as to the Standard of Drugs for Medicinal Use in 'Iraq.

6. Department of Agriculture.

SEASONS.

The first three months of the year were characterised by mild, cloudy weather with a well distributed rainfall of over 4 inches. Thanks to these conditions, growth of cereals, fodder crops and natural vegetation was unusually favoured, forming a marked contrast with the first quarter of 1925. Livestock accordingly improved much in condition throughout the country. Generally the

* See Appendix, page 139.

summer was marked by a less intense incidence of the strong northerly winds (Shamal) than is usual, and though mean maximum temperatures were higher and humidity lower than normal, vegetation did not suffer to the usual extent during July and August. With minor exceptions, due generally to the limitations of the canals themselves, irrigation water was in fully adequate supply throughout the year. In the last three weeks of November copious rains fell, over 6 inches being recorded at Baghdad, and a further inch in December. Thus five weeks saw more than the average yearly rainfall. The effect was immediate; great activity commenced in the sowings of cereals, and the areas sown by the end of the year are well above average. Desert vegetation was also unusually abundant and ample grazing existed for all livestock.

The abnormal rains, however, have not been wholly beneficial; late pickings of cotton have been seriously damaged, bolls have failed to ripen and the rice harvest has been interfered with in places.

Insect pests have been favoured by the relative absence of rigorous conditions during the year.

COTTON.

The increase in the area under cotton foreshadowed in the last report was realized, issues of sowing seed for 1926 being 127 tons, as against 80 tons in 1925.

During 1926 deliveries to the ginnery of new season's crop amounted to 2,863 bales of cotton, and it is believed that the deliveries for the complete 1926 season will be at least 3,000 bales, as against 2,540 bales in 1925.

It is not easy to forecast the course of the crop in 1927. Undoubtedly cultivators have been discouraged by the slump in cotton prices, which reached their lowest point in the late autumn of 1926, and which, at the close of the year, were little more than half their level at the commencement. This fall was due to an abnormal crop in America, coupled with a large carry-over, and a world-lack of purchasing power. The most hopeful aspect of cotton cultivation in Iraq at the moment is that the cost of production is probably lower here than in America. There is a number of cultivators who have, by now, gained such experience of the crop that they can make as much profit out of seed-cotton at Rs. 300 per ton as they could at Rs. 500 when they were ignorant of its cultivation.

The British Cotton Growing Association showed confidence in the future of cotton in Iraq when they erected a modern ginnery capable of dealing with 10,000 bales per year. This has been employed for the 1926 crop and has given every satisfaction. The Association has continued to make every possible effort to relieve cultivators of the effects of the rapid drop in cotton values; they have paid the highest prices they could afford, frequently higher

than were commercially justifiable, though these facts have not always been appreciated in uninformed quarters. The actual prices paid were from Rs. 450/- per ton for best quality clean picked seed cotton at the opening of the season; but this price was reduced steadily, and at the close of the year had fallen to Rs. 250/- per ton.

COTTON (EXPERIMENTAL).

The main varietal test was continued with a view to discovering a variety of cotton relatively superior to the variety at present distributed to the cultivators. The experiment was conducted with 20 varieties, of which eleven were strains bred from single plants selected at the Government Farm in 1922.

As Egyptian varieties were found not to stand up to the rigorous summer of Central Iraq, the "Ashmouni" variety was not included in the experiment.

The experimental crop suffered badly from a severe attack of boll worm in the early part of the season, and from heavy rains in November. Consequently the yields recorded were very much lower than those obtained in the previous seasons. The Indo-American variety, Punjab 285 F., gave, as in the past, a relatively higher yield, but the yield of some of the Webber strains produced on the Farm was not much lower. In view of the rapidly falling price of short stapled cotton, it is not considered advisable to issue to cultivators a variety like the Punjab 285 F. The future of the cotton growing industry in Iraq depends largely on the quality of Iraq produce. Experience proves that cotton of good quality is always in demand, even when American Middlings slump as they did this year. On the other hand, the gradual decline in the ginning percentage of Webber types is disquieting. This question is now engaging earnest attention. During the season under report, an experiment was laid down to determine the effect of differential manuring on the ginning outturn of Mesowhite and the experiment will be repeated in 1927.

The results of the irrigation tests are not conclusive so far as yields are concerned. The records collected, however, indicate that both the rate of flowering, and the duration of the period in which flowers are produced, bear a marked relation to the frequency of watering in the flowering stage of the plant. Whether or not this effect on the flowering reflects itself on the yield of the cotton plant must be the subject of future investigation.

In order to discover a means of counteracting the effect of the shedding of cotton buds and bolls on the ultimate yield of the plant, a detailed study of the shedding phenomena of seven different varieties was undertaken. The voluminous statistics collected on the subject are now being collated.

A crop of ten acres was ratooned on the Farm for purposes of study. In spite of being cultivated twice during the preceding winter, the ratoon crop became badly infested with boll worm, and gave a yield of only 94 pounds per acre.

CEREALS.

It is satisfactory to be able to record a much better season than that of 1925, although, as anticipated, the area under cereals was below normal. A milder winter and spring, more adequate rainfall and an entire absence of the Ergaija or Sunn Pest (*Eurygaster integriceps*), which did so much damage in the north in 1925, are all factors which have contributed to better yields.

Rust disease took its toll of the highly susceptible indigenous wheats, but crops grown from seed issued by the Department of Agriculture suffered little damage therefrom. High winds and severe dust-storms lasting several days in early April are believed to have done a good deal of harm to cereal crops in certain cases where their grain was in the milk-ripe stage.

Through the generous co-operation of the British Cotton Growing Association, who took a broad view of their functions, the Department of Agriculture was able to arrange for the issue to cultivators of some 300 tons of four of the best wheats selected during six years' tests. The Association agreed to buy the crops of cultivators to whom these wheats had been issued in 1925, to hold the grain until seed time, and to distribute it according to the department's desire. In spite of the fact that the price of this seed wheat was necessarily a good deal above local market rates because of the expenses of cleaning, transport and storage, a ready demand was met which would undoubtedly have been much greater could the price have been less. However, definite progress has been made, the department holds options on all resultant crops, and hopes to be enabled to take them up on such a scale as will ensure a much wider distribution in 1927, at low prices.

It is interesting to record, as a fact full of economic possibility, that the early-ripening habit of all these wheats, even when grown in the northern rain-fed areas of Mosul and Arbil, places their harvest probably about 10 days earlier than that of the local wheats, thereby reducing the risk or amount of damage by locusts. To popularize the new types a number of free issues of seed have been made in the Mosul, Arbil, Kirkuk and Sulaimaniya provinces, and, in addition, a fair quantity has been sold there.

The Basra grain-exporting houses now seem fully alive to the necessity of reform of the commercial system of buying grain for export, especially in view of the coming supplies of pure wheats of superior quality. The present system tends almost to encourage dealing in impure grain, which accounts for the fact that the export prices of Iraq grain are as much as 20 per cent. lower than those, for example, of India and that "Persian Gulf Grain" has a bad name in world markets.

It is hoped that by next harvest exporters will have agreed upon a contract of purchase which will have the effect not only of reducing prices for grain which fall below a certain standard of purity, but of raising them for grain better than that standard.

CEREALS (EXPERIMENTAL).

In the field and plot experiments carried out by the department, uniform growth and good average yields are recorded. The rust attack, both of wheat and barley, was normal and selection of rust-resistant strains was thereby facilitated.

Wheat.

Several newer selections were included for the first time in the main varietal test of wheat and will be further proved. The new drill-strip method of making field trials of cereals has been introduced for comparison with the older plot system.

The four varieties of wheat being issued to the public are being propagated to the extent of 92 acres on the Government Farm and a number of other types are being grown in lesser quantity, in readiness for expansion when desired.

Thirty-one varieties and strains new to Iraq have been introduced from Australia, India and the United States of America during the year.

Continued tests of different systems of irrigation, cultivation and rates of sowing gave useful information, mainly confirmatory.

Tests of a number of preventive measures against the serious "bunt" disease showed beyond doubt that, by treating the seed with any one of three simple and cheap applications, almost entire control is achieved.

Barley.

Many of the new varieties recently introduced appear to be admirably suited to climate and soil and to give grain of malting quality superior to most local types. These varieties are being carried forward as rapidly as possible to the yield-test stage, preparatory to propagation and issue.

Several crosses have been made between high-yielding Iraq barleys and good quality imported types; pure lines have also now been isolated from the progeny of previous crosses and will undergo larger-scale tests.

Oats.

The introduction of oats as a crop into Iraq was at one time regarded as unlikely but in 1926, in addition to the American variety mentioned in last year's report, quite a number of Australian varieties ripened along with local barleys and gave relatively plump grain quite fit for export. No trace of any disease other than "smut," which can be controlled, has yet been noticed in the oats under test.

DATES.

As was anticipated in the report of last year, the severe winter of 1924-1925 has had more effect on the 1926 crop than on that of

1925. Yields, though generally lower than last year, have been irregular; while some gardens and even groups of palms gave poor returns, others did not seem much affected. Flowering generally took place as usual but fruits often either did not set, or were shed long before they were ripe, which is what would be expected from a palm exhausted by loss of leaves and by afterwards bearing a full crop of dates. Date buying commenced in Basra in August. Prices were satisfactory at about Rs. 240/- per ton of first quality Halawi dates. The prices were remarkably steady throughout the buying season. The total figures for the season's export (as against the annual export) cannot yet be given, but everything indicates that it will be well below normal.

MISCELLANEOUS CROPS.

Linseed.

For three years plot experiments have been carried out with a number of varieties of linseed from which several high-yielding types have been selected. It has been demonstrated that the crop can well be grown in 'Iraq, but at present prices of linseed, and in the absence of easy markets for small quantities, cereals are probably more attractive than an unknown crop with perhaps roughly similar returns. A rise in market price might alter the situation and, after another year's tests, an attempt might be made to interest cultivators in an alternative winter crop.

Flax.

Such interest in this crop as there was in 'Iraq seems now to have died, which is not surprising in view of the still lower levels to which flax prices have fallen during the year and to the better understanding of the difficulties to be overcome in its manufacture after a crop is harvested. The Department of Agriculture has ceased converting flax straw into fibre, but is still retaining a small area under the crop.

Silk.

The production of silk in the country continued to increase. It is confidently expected that the production of the country will be able shortly to meet the local demand, and the question of providing for the absorption of a possible surplus has been occupying the attention of the department. The total production does not, as yet, and will not for some time justify the erection of a filature. On the advice of the Silk Committee of the Imperial Institute, the department is investigating the possibilities of exporting cocoons to existing filatures.

The same Committee has further assisted by accepting (through the courtesy of its members) a consignment of cocoons from the 'Iraq Department of Agriculture to the filature in Cyprus. When the financial details have been worked out, the department will be

able to decide whether production can be stimulated above local demand by these means. If so, it will be possible no doubt to sell cocoons to the Syrian or other filatures, until such time as the production justifies the establishment of a filature in the country.

The selection work on local strains of silkworms has been continued. On the advice of the Imperial Institute, arrangements have been made for the import of limited quantities of certain recommended varieties for crossings with the local strain, in the hope of improving quality whilst conserving suitability to climatic conditions. During the 1926 season the department (as in former years) issued eggs to cultivators, but this year they were issued against future payment in cocoons, instead of, as previously, for cash. Altogether 300 packets were issued by the department and 800 packets were sold by other importers, after examination of their merchandise by the department. The total value of silk produced was Rs. 35,000 as against Rs. 11,500 for 1925. Beyond a small amount used experimentally, all was absorbed on the local market.

ENTOMOLOGY.

Numerous additions were made to the collection of economic insects, among them several species new to science or not in the British Museum collection.

Study of the spotted bollworm of cotton (*Earias insulana*) was continued throughout the year. During the mild winter of 1925-26 a relatively large number of larvæ survived, either in a semi-dormant condition on stored cotton stalks or on growing vegetative shoots of other malvaceous plants. In cotton plantations on the Experimental Farm, the population of bollworm in insect-damaged buds, bolls and vegetative shoots increased more rapidly than usual with the advance of the season up till July, when a maximum was reached which was considerably higher than in 1925. After this the population decreased steadily to the end of the year, and a good many larvæ were found crushed inside the bolls by the growth of the contents, or dead from other causes unknown. This decrease was no doubt due in part to the collection by hand of damaged and shed bolls and buds which was adopted as a preventive measure.

On 10 acres of ratooned cotton, the population increased at an even more rapid rate and reached still higher figures, as also was the case on an adjoining acre of annual cotton sown for comparison. *Platyedra vilella*, an insect closely allied to the notorious pink bollworm (*Platyedra gossypiella*), was also studied closely and was found to behave as it did last year. In May fair numbers were seen feeding on young growing shoots of cotton, but with the advent of hot weather in June further specimens could not be found. This confirms the theory, advanced in the last report, that climatic conditions prevent increase of this insect to the proportions of a pest.

The Entomologist again visited Mosul in the spring to pursue previous investigations of the locust of that area (*Doclostaurus maroccanus*) and *Ergaija* or *Sunn* (*Eurygaster integriceps*). The latter pest, however, never appeared and during the whole season it was only reported from one place—Sulaimaniya. The reasons for this phenomenon are obscure; possibly a rather unusually early growth of cereal crops in the mountain areas, where it is believed to hibernate, may have provided host plants at the correct stage of growth for egg-laying, at the time of the insects awakening from dormancy, and precluded the usual necessity of flight to the plains for egg-laying.

Locusts, on the other hand, were only too plentiful. The use of poisoned baits on a larger scale and under very different conditions (a far denser vegetation covering the ground) from those of last year was watched, and the Entomologist was again able to report that even under those contrasted conditions the mixture of sodium arsenite molasses and bran or horse-dung, scattered as a bait, was a thoroughly efficacious method of control, only limited to some extent by very luxurious patches of natural vegetation.

The newly-discovered parasite of locust eggs, *Trichodes laminatus*, which was mentioned in the last report, was again present and later examination of many samples of egg capsules shows that not only has it a very wide range in the north, but that the percentage of parasitisation of eggs is greater than in 1925, up to 38 per cent. of collected egg-cases having been found to contain the larvæ. It is obvious that this insect enemy of the locust is now exercising an important measure of control. Only in the newly-invaded southern areas has this parasite not been found.

The reason for an enormous extension of the usual locust-infested area towards the south, and for the occurrence of multitudes of flying locusts more than a month later than the date of their usual disappearance, is a question so far unsolved. Old inhabitants remember nothing resembling the phenomenon in their life-times.

Late in September locusts appeared in the Samawa region between Basra and Baghdad but did relatively little damage. The interest of this appearance lies in the fact that the species was *locusta migratoria*, *ph. danica*, a type which in other countries possesses habits of extensive migration, far greater distances being flown than by the type found in Northern Iraq. The insect has been found previously in Iraq but in other years had never even developed a swarming habit as it did in 1926, though its range of flight was then actually only a short one. Preparations are in hand to enable any extensive hatchings to be dealt with.

A number of less serious pests than those discussed were studied and advice upon remedial or preventive measures given to cultivators.

LOCUST CAMPAIGN.

At the date of the last report a locust campaign for 1926 had been sanctioned with funds to a limit of Rs. 3,00,000. In spite of the success attained by the use of poisoned bait on a small scale in the year 1925 (a year of very scanty desert vegetation), it was felt unsafe to make this method the principal weapon in the 1926 campaign, which might have, and in fact had, to be waged on a field covered with an exceptionally heavy growth of annual desert plants. Hence, though arrangements were made for a large-scale test of poisoned baits, the main lines of attack were egg collecting, trenching and driving swarms and the use of hand nets. In co-operation with the administrative authorities of the Mosul, Arbil and Kirkuk provinces, the British Locust Officer in charge, aided by Iraqi assistants, was able to organize the collection and destruction of over 550 tons of locust egg capsules, which collection cost about Rs. 90,000.

When swarms hatched, vegetation was so thick that the driving of hoppers in the first and second stages was impossible and only with great difficulty could it be done in the later stages, although implements and materials were provided in most areas. Further, the very presence of so much desert herbage encouraged the cultivators in their habitual apathy and fatalism towards the locust scourge. They felt that as Providence had given so much natural food for the locusts, it was unlikely that their own crops would suffer, and it was very difficult to persuade them to fight the swarms. In a measure their feeling was probably justified so far as the 1926 season was concerned, for, though immense numbers hatched over a much wider area, the actual loss of crops was less than might have been expected, the estimated damage, varying with locality from a negligible figure up to 50 per cent. This was also in part due to the earliness of the cereal harvest, grain often being ripe before flying locusts appeared. The only really popular method of combat was the use of poisoned baits, and it proved easily the most efficient even under the conditions of dense vegetation. Enthusiasm for this method was so great that cultivators came long distances to Mosul bringing their own bait materials to have poison mixed with them. By this means in the vicinity of Mosul, and by trenching over all three provinces, an immense number of locusts was killed and very large areas of immature crops were saved.

In regard to the period of the locust attack, a series of abnormalities occurred. In the north the main hatchings took place at the end of March, a little later than usual, but hatches were recorded from the 17th March on the Arbil Plain up till the 27th April in the hills. It has been suggested that cold and rainy weather in March and April may have caused this prolongation of the hatching period. No further hatchings were reported from this time on, either in the north or elsewhere. Locusts in the northern plains began flying on the 3rd May and in the hills about

the 8th, while egg-laying by these swarms was practically over by the middle of June, the normal time.

During most of June the cultivated areas bordering the Euphrates, from the Syrian boundary to Falluja, were visited by immense swarms apparently originating in the desert to the north, and in the third week of June large swarms were reported in the Sumaicha district, 35 miles north of Baghdad. In the early days of July locusts reached the city itself and did considerable damage to crops and gardens near.

As soon as egg-laying began, local administrative authorities were asked to co-operate in the locating and recording of breeding-grounds in readiness for the next campaign. Over 65,000 acres have been recorded for the Mosul province alone. A sum of Rs. 8,01,425 has been voted by Parliament for the ensuing campaign, which is being based mainly on the use of sodium arsenite poisoned bait, and for which active preparations are being made in the newly invaded southerly areas as well as in the north. It is hoped that with this adequate sum at least the damage done by hopping locusts will be controlled even though the risk remains of invasions of flying swarms from the unpopulated Jazira, and from countries adjacent to Iraq. It should be remembered that normally *Doclostaurus maroccanus* is a lesser migratory type, with a limited range of flight, and that, therefore, destruction of locusts breeding in Iraq should usually afford a large measure of immunity.

In connection with the campaign against locusts, the Director of Agriculture attended an International Conference at Damascus during the month of May. Delegates from Turkey, Syria, Trans-Jordan, Egypt and Palestine were also present. The delegates drew up an International Agreement and an Organic Statute, providing for the maintenance and the control of an International Bureau of anti-locust work, to be established at Damascus. The proposals formulated have been submitted to the Governments of the States concerned. If, as is hoped, these proposals are accepted by the represented States, the Bureau will in due course be opened and should greatly facilitate the operations of anti-locust measures, both by co-operative action and exchange of information.

AGRICULTURAL CONCESSIONS AND PROJECTS.

The agricultural operations of the Diala Cotton Plantations, Limited, working under the concession held by Eastern Irrigations, Limited, were not resumed in 1926.

The Wolfra Syndicate operating from London, with the Baghdad firm of Messrs Cotterell and Greig, Limited, as managing agents, on the lands of the Haruniya Canal, is believed to have met with a good many difficulties, both in cultivation, owing to excessively wet weather in the early part of the year, and in other ways. The representatives of the Syndicate have now decided to revert to the local share-system methods of cultivation and to abandon the use of mechanical cultivators, retaining only their threshing plants.

The path of a venture such as this is apt to be a thorny one in this country, owing to the intricate mass of customs and law concerning the rewarding of labour and rendering of revenue to Government, which ill fits the requirements of estate development on modern lines, however well it may serve the patriarchal system.

The Dubuniya tract (irrigated by lift from the Tigris) which is also being cultivated by this Company in conjunction with the owner, has not had a very fortunate year. Here again the share-system is being reintroduced to cope with the administrative difficulties.

His Majesty King Faisal continued the development of his Khanaqin Estate.

AGRICULTURAL EXPORTS.

Figures for 1926.

<i>Barley.</i>	<i>Wheat.</i>	<i>Wool.</i>	<i>Dates.</i>
Tons.	Tons.	Tons.	Tons.
1,339	188	9,844	151,020

The corresponding figures for 1925 were as follows:—

<i>Barley.</i>	<i>Wheat.</i>	<i>Wool.</i>	<i>Dates.</i>
Tons.	Tons.	Tons.	Tons.
6,352	403	12,750	147,853

These figures are not compiled for calendar years but for seasonal crops. Hence the figures given for 1926 refer in each case to the 1925 crop.

The export of 1926 dates up to the end of December amounted to only 72,245 tons.

ADMINISTRATION AND STAFF.

It is satisfactory to report that two young 'Iraqis returned during the year from Europe and America with degrees or diplomas, and were posted to vacancies in the Research Section. For District work a skeleton scheme has been drawn up providing ultimately for a provincial officer to each province with Senior Provincial Officers over a group of provinces.

7. Civil Veterinary and Remount Department.

During the year under review the department has continued to work to bring under control the numerous contagious and infectious diseases affecting the livestock of the country.

The technical staff of the department consists of:—

- 1 Director (British).
- 1 Assistant Director and Bacteriologist (British).
- 9 Veterinary Officers (7 Indians and 2 'Iraqis).

These are all fully qualified Veterinary Surgeons.

The policy of the Government is to send at least four suitable well-educated 'Iraqis to India each year for training as Veterinary Surgeons. The selection of candidates is by competitive examination in general knowledge, and it is anticipated that the candidates next year will include several Kurds. The length of the course in India is three years, and graduates will be given employment either in the Civil Veterinary Department or in the 'Iraq Army.

During 1926, nine hospitals and seven dispensaries were maintained in the various provinces of 'Iraq. A much needed dispensary was established at Sulaimaniya.

The hospitals are in charge of fully qualified Veterinary Surgeons, who also supervise the work carried on at the dispensaries in the areas under their control. The dispensaries are under the direct charge of a Veterinary Assistant trained by the department.

Altogether 40,384 animals were treated in 1926.

At the request of the local authorities the Veterinary Officers stationed at Hilla, Mosul, Ramadi, Nasiriya, Baquba, Amara and Diwaniya inspected cattle, sheep and goats before and after slaughter for human consumption.

1,650 cruelty cases were arrested by the Police and treated in Veterinary Hospitals and Dispensaries.

The training of shoeing-smiths and men as Veterinary Dressers for the Police has been carried out at the various hospitals.

Steps are being taken for the participation of 'Iraq in the International Agreement for the creation of an International Office in Paris for dealing with contagious diseases of animals.

LABORATORY WORK.

Veterinary officers were given a short course of instruction in recent advances of knowledge regarding bacterial and protozoon diseases of veterinary importance.

Research work on Canine Cutaneous Leishmaniasis has established that the parasite of the human and canine Baghdad boil are morphologically identical. It would accordingly appear not unlikely that the large number of stray dogs affected with the sore constitute a serious source of infection for the human. Experimental treatment of the canine sore with killed and attenuated cultures is in progress.

INCIDENCE OF DISEASE.

Rinderpest.

This formidable disease again appeared in the Arbil province. The source of infection lay in the animals of nomadic tribes which

yearly descend from the mountainous areas of the Turkish and Persian frontiers to gain the low-lying winter grazing.

Among the Khushnao tribe in Shaqlawa, 1,674 animals died before the disease was reported, but subsequently 7,160 animals were protected with anti-rinderpest serum. An outbreak in Sulaimaniya was suppressed, 460 animals being protected with serum. Three small isolated outbreaks occurred in the Nasiriya and Kirkuk provinces, but they were successfully stamped out. During 1926, 8,984 animals were inoculated, and 2,197 died before inoculation.

Glanders.

Cases were detected in most parts of the country. All Police remounts were tested before purchase. 45 animals were destroyed during the year.

Anthrax.

Only 7 positive cases occurred, horses and mules being the animals chiefly affected. This point is important in view of the large export trade in wool, hides, skins and casings, especially to the United States of America.

Rabies.

Ten confirmed cases occurred, including one donkey, one cat and one horse. In Baghdad alone 10,400 stray dogs were shot by the Police.

Haemorrhagic Septicaemia.

There was no recurrence of the severe outbreak of 1925.

The number of deaths from reported contagious diseases was 4,656, as compared with 15,652 in 1925. This year only 1,955 sheep and goats died of contagious diseases in the Amara and Kut provinces, as compared with 12,849 in 1925.

III. THE MINISTRY OF FINANCE.

1. General.

At the beginning of the financial year 1925-26, which ended on the 31st March, 1926, the Finance Minister was Sasun Haskail, K.B.E. On the 26th June, 1925, his place was taken by Rauf Beg Chadirji in the Sa'dun Cabinet. Rauf Beg held office until the 24th November, 1925, when he resigned, and Sabih Beg Nash'at became Minister.

Mr. Vernon, the new Adviser, did not arrive in Iraq until the 10th October, 1925. The Ministry had been without an Adviser for practically a whole year, the duties of the office being discharged by Mr. Swan in an acting capacity.

The most noteworthy feature of the year from the point of view of the financial administration was the Report of the Financial Mission which had been appointed by His Britannic Majesty's Government to enquire into the financial position and prospects of the 'Iraq Government. The Mission began their investigation in March 1925 and submitted their Report* on the 25th April, 1925. They expressed the hope that their recommendations might be regarded by the Council of Ministers and the Minister of Finance as forming a single and co-ordinated scheme related in its parts, and they said that in their view the efficacy of the recommendations would largely depend on their being dealt with as a whole. In fact, however, the hopes of the Mission were not realised.

One important factor which militated against a prompt acceptance of some of the more fundamental proposals was the frontier issue with Turkey.

As regards taxation the Ministry of Finance found itself unable with the limited staff at its disposal to make much progress in the introduction of the proposed new taxes on business, professions and profits of corporations. As to the other taxes, the High Commissioner agreed with the Government of 'Iraq that the distress of the poorer classes due to the severe scarcity made it very inadvisable to increase the customs duties on cloth and on tea and coffee and the excise on tobacco, as recommended by the Mission.

It must not be deduced from this that the Mission's labours were totally in vain. A great part of their recommendations was accepted, in so far as reduction of expenditure was concerned, though their suggestions regarding additional revenue were not immediately fruitful. The net result, however, was that the provisional Budget Estimates, instead of balancing, showed a large deficit, a situation which was met by the simple process of reducing the provision for the Ottoman Public Debt to 20 lakhs.

2. Cadre Commission.

It will be remembered that in the previous report attention was invited to the fact that the Cadre Commission appointed in April 1923 had failed to complete its task. The Financial Mission considered this matter, but were doubtful whether the officials of the 'Iraq Government had the time to spare for this important work, and they recommended that external assistance should be enlisted. Steps were taken to appoint a new Commission and to obtain the services of a suitable officer from Egypt or elsewhere, but up to the present time no appointment has been made.

3. The Budget and its Administration.

The 1925 budget was the first budget to pass through Parliament. No important change was made in its general form. It did not, however, receive the final approval of the legislature until the

* Cmd. 2438.

28th October, 1925, and this delay naturally affected the activities of some of the departments, in particular the Irrigation service. A comparison of the actual expenditure with the estimates shows that there was a closer approximation than in previous years.

The budget provided for Rs. 533.52 lakhs as revenue and Rs. 539.20 lakhs as expenditure, the latter amount being subsequently raised to Rs. 556.50 lakhs through additional grants sanctioned during the year, so that according to the estimates and supplementary grants a deficit of Rs. 22.98 lakhs was anticipated.

The final accounts, however, showed Rs. 581.02 lakhs as revenue and Rs. 513.38 lakhs as expenditure, that is to say, the revenue was under-estimated by Rs. 47.50 lakhs and the expenditure was over-estimated by Rs. 43.12 lakhs resulting in a surplus for the year of Rs. 67.64 lakhs. It should, however, be realised that the expansion of revenue and the under-spending on certain services were already in sight when most of the supplementary grants were sanctioned, so that the miscalculations were not so great as the figures quoted would appear to indicate.

The surplus revenues of Rs. 47.50 lakhs could not have been foreseen. The estimates were framed with care and with reference to the actual revenue of previous years. A surplus of Rs. 33.22 lakhs, however, accrued from taxes on natural produce, the chief causes being increased activity on the part of the administrative authorities, improved methods of collection, and last but not least, high conversion rates of the Government share of the winter crops. A poor harvest often means increased revenue on account of increased prices and conversion rates. Other sources of revenue, including Customs and Excise, exceeded budget estimates and also the collections of previous years. Statements of revenues are shown in Appendix 1.*

The saving of Rs. 43.12 lakhs in expenditure included Rs. 20 lakhs provided for the Ottoman Public Debt but not spent, and placed in deposit. This can hardly be regarded as a real saving. It represents a deferred liability. The balance (Rs. 23.12 lakhs) represents slightly over 4 per cent. of the total estimated expenditure. Statements of expenditure showing estimates and actuals are shown in Appendix 2.† It is not proposed to analyse these savings in detail, but the following more important items may be mentioned :—

The Irrigation Department spent Rs. 5.04 lakhs less than the estimates. This was due partly to the delay in sanctioning the budget, which enforced the postponement of new works included in the programme, while there was a saving in the estimates of the Ministry of Finance of Rs. 4.44 lakhs, and a saving on the estimates of the Posts and Telegraphs Department of Rs. 2.51 lakhs (mainly accounted for by reduced payments to foreign Governments in

* Page 88.

† Page 89.

respect of their share of foreign telegraphic revenue. This arose from a reduction in the volume of foreign telegraphic traffic and the receipts were correspondingly affected).

Analysis of the final accounts for the year shows that 43·7 per cent. of the total revenues was furnished by the Customs and Excise Department, while taxes on natural produce yielded 31·5 per cent. The heaviest expenditure was incurred on account of the Army and Police, the totals for these services amounting respectively to 27·7 per cent. and 14·9 per cent. of the total national expenditure. The amounts spent on public security therefore aggregated about 40 per cent. of the net 'Iraq revenues, as against a minimum of 25 per cent. provided for in the Financial and Military Agreements. Of the total amount of Rs. 142·08 lakhs expended on the Army, Rs. 11,00,000 was contributed by His Majesty's Government as a subvention towards the cost of reorganization on lines found necessary in April, 1925.

4. Financial Position on 31st March, 1926.

The four years of 'Iraq administration ending on the 31st March, 1925, had resulted in a surplus of revenue over expenditure of Rs. 92·59 lakhs. The year under review closed with a surplus of Rs. 67·64 lakhs, bringing the accumulated surplus on the 31st March, 1926, to Rs. 160·23 lakhs. There were, however, certain heavy liabilities of an abnormal nature outstanding on that date, including amounts due to His Britannic Majesty's Government (a) for animals purchased for the 'Iraq Army, (b) Irrigation and bridge stores taken over, (c) electrical fittings taken over, and a charge necessitated by writing down the value of engineering stores. The total of these liabilities was approximately Rs. 15 lakhs. Taking these into account, the real accumulated surplus is reduced to approximately Rs. 145 lakhs.

In the report for 1925 it was mentioned that the Accountant-General had not completed the review of balances and that, therefore, the Ministry of Finance was not in a position to know precisely its cash assets and liabilities. The Accountant-General completed this work during the year under review. It is unnecessary in this report to enter into the details of these assets and liabilities, but the following more important transactions are noted.

Up to the end of the financial year 1925-26, a total sum of Rs. 34·86 lakhs had been advanced to Railways for capital expenditure (of which the most important was the extension of the line to Kirkuk). Loans amounting to Rs. 5·50 lakhs were made to Baghdad and Basra Municipalities for water supply improvement schemes.

5. Ottoman Public Debt.

During the year a Commission was held in Paris, under Article 49 of the Treaty of Lausanne, to determine the method of

distributing the nominal capital of the Ottoman Public Debt, in accordance with the proportions adopted for the division of the annuities.

The Capital share of 'Iraq, including the old Wilayat of Mosul, was determined to be £T. 6,772,142. This amount does not include the advances and the arrear contribution of £T. 1,592,503, due for payment in 20 yearly instalments. As a result of the fixation of the northern frontier of 'Iraq, these figures have been amended and are now assessed at £T. 6,791,151 and £T. 1,596,975 respectively.

It was decided by the Commission that a central body (Caisse Commune) should be created for the collection of the annuities as and when they fell due and for their distribution to the actual bondholders, on the understanding that the shares of the respective States should not be prejudiced by defaulting States, and that each State should give a general bond in respect of each loan, with coupons representing its share of the periodical amounts payable in respect of the service of the loan.

The Commission, however, adjourned *sine die* without deciding either the form of the general bond or the method of payment, as it was of opinion that these questions could more conveniently be settled by direct negotiations between the bondholders and the debtor States. In this connection it must be remembered that one of the main difficulties is the settlement of the currencies in which the various annuities are to be paid. 'Iraq has not yet entered into any negotiations with the bondholders and, although provision of Rs. 20 lakhs was made in the budget for payment against Ottoman Public Debt liabilities, no payment was actually made. The amounts were placed in deposit.

6. Constitutional Questions.

As a result of the Constitution coming into force, several constitutional questions arose of special importance to the Finance Ministry.

Very early in the year 1925 it was desired to introduce the increased Customs duties recommended by the Financial Mission (*vide* paragraph 33-A of their Report).^{*} It was held in certain quarters that, under Articles 26 (c) and 102 of the Organic Law, the executive had power to introduce taxation by ordinance. These articles provide that when Parliament is not sitting measures may be taken for providing for urgent expenditure by ordinance, and it was argued that, as a corollary, taxation to meet expenditure could be similarly imposed by ordinance. Responsible opinions were divided. Constitutional purists naturally objected to taxation other than by law, and their arguments were especially strengthened by the existence of Article 91, which provides that "no tax shall be imposed except by Law to be approved by the King after receiving the consent of Parliament."

^{*} Cmd. 2438.

The Cabinet was, notwithstanding, urged to shoulder the responsibility of introducing the proposed increases of duty by ordinance or alternatively of putting before Parliament, at its first session, an amendment to the Constitution. The Ministers, however, were of opinion that taxation by ordinance was contrary to the Constitution and that, under Article 119 of that Law, no such amendment could be carried during the first five years of the life of the Constitution.

Article 105 of the Constitution provides that no bill, vote or resolution involving a charge on public funds shall be proposed in either Assembly except by a Minister. During the first ordinary session of Parliament a petition arising out of the application of the Pensions Law had been addressed to the Chamber of Deputies and referred to a Joint Parliamentary Committee. This Committee actually drafted an amending law and recommended its adoption in reporting to the Chamber. The proposed law would have thrown an additional charge on the Treasury. The Committee's report duly appeared on the agenda of the Chamber, but the Cabinet successfully prevented a vote being taken on it on the grounds that it involved a breach of Article 105. There is little doubt that this has formed a most useful precedent.

Among the rights of the people is that of petition to Parliament (Article 14). Naturally these rights have been used, and among the petitioners have been persons desirous of avoiding payment of taxes. There was a not unnatural tendency for the Parliamentary Committees set up to examine such claims to attempt to adjudicate on them, and their reports sometimes took the form of definite recommendations to the Chamber, either to exempt a person from taxation or even to refund taxes already paid. The Cabinet were alive to the dangers of such recommendations and took the bold line that they were unconstitutional, as in effect they aimed at putting an additional burden on the Treasury and could therefore only be put forward by a Minister.

7. Finance Inspectorate.

A Chief Finance Inspector was appointed in March, 1925, to organise the Finance Inspectorate in Iraq.

On his arrival at Baghdad he found four Inspectors in service, one Indian and three Iraqis.

The Inspectorate staff was later increased to 10; 5 Inspectors and 5 Assistants. With the exception of one Indian all are Iraqis, graduates of the Law School.

The Inspectorate is directly attached to the Ministry of Finance. Inspectors and their Assistants inspect the accounts, cash and stores of all Government offices in Baghdad and the provinces.

Some irregularities have been detected.

Cash shortages and embezzlements amounted to Rs. 60,000 approximately, of which Rs. 31,338 was accounted for by embezzlement on the part of an Accountant of the Communications and Works Ministry, who has since been tried and condemned to a year's imprisonment.

8. Accounts Department.

The Department carried out its duties efficiently and fully maintained the improvement achieved in previous years, the monthly accounts being closed and presented to the Ministry of Finance and the Departments concerned within two months of the close of each month. The Department has also been entrusted with the work of controlling expenditure against votes and articles. There is room for improvement here as, at the end of the year after all the adjustments were effected, it was found that several votes had been exceeded without the necessary legislative authority having been obtained. The Accountant-General is not to be blamed; the fault lies in the system, which requires tightening up.

During the year in question the review of balances outstanding on the 31st March, 1925, was completed, thus enabling the Ministry of Finance to control more closely its "ways and means" programme.

In March, 1926, the Department published detailed accounts for the years 1921-24 and laid them before Parliament.

The accounts system and regulations, and the relations between the Accountant-General and other departments are far from being well defined. Although accounts regulations have been issued, their application is not uniformly and smoothly carried out and the control of the Accountant-General over the accounts of other Ministries and departments is exercised in different degrees.

The position required regularisation possibly by the issue of an accounts law. This question is, at the time of writing, under active consideration.

9. Foreign Trade.

IMPORTS.

The total value of imports during the three financial years 1923, 1924 and 1925 was as follows:—

Year 1923	...	...	...	Rs. 18,15,00,000.
Year 1924	...	...	...	Rs. 19,12,00,000.
Year 1925	...	...	...	Rs. 17,27,00,000.

Note.—These figures include the value of goods in transit.

The value, in lakhs of rupees, of the principal commodities imported was as follows:—

				1925.		
				Not "In transit."	In transit.	Total.
	1923.	1924.				
1 Textiles	765	764		314	315	629
2 Sugar	230	247		133	34	167
3 Carpets	165	154		2	181	183
4 Tea	96	116		52	49	101
5 Metals and ores	22	79		15	29	44
6 Oils	76	74		73	4	77
7 Grain, pulse and flour	14	48		141	$\frac{1}{2}$	$141\frac{1}{2}$
8 Intestines	16	28		2	25	27
9 Liquors and wines ...	30	26		21	2	23
10 Fruits and vegetables	16	21		10	$1\frac{1}{2}$	$11\frac{1}{2}$
11 Apparel	23	20		19	1	20
12 Wood and timber ...	34	18		34	—	34

Figures for 1923 and 1924 include the values of goods in transit.

The large decrease in the quantity of sugar which passed in transit through Iraq to Persia was due to the changes in the Persian tariff.

EXPORTS.

The total value of exports (including re-exports) during the three financial years 1923, 1924 and 1925 was as follows:—

Year 1923	Rs. 13,58,00,000.
Year 1924	Rs. 14,20,00,000.
Year 1925	Rs. 12,09,00,000.

The value, in lakhs of rupees, of the principal articles of export was as follows:—

				1925.		
				Exports.	Re- exports.	Total.
	1923.	1924.				
1 Textiles	394	448		37	315	352
2 Dates	158	183		205	—	205
3 Carpets	167	158		5	181	186
4 Sugar	121	112		10	34	44
5 Wool (raw)	47	84		80	—	80
6 Tea	65	75		1	49	50
7 Grain, pulse and flour	187	54		11	$\frac{1}{2}$	$11\frac{1}{2}$
8 Intestines	31	53		31	25	56
9 Hides and skins ...	21	35		39	8	47
10 Tobacco	4	3		2	$\frac{1}{2}$	$2\frac{1}{2}$
11 Metals and ores ...	10	11		12	29	41
12 Provisions and oilman stores	13	10		2	$\frac{1}{2}$	$2\frac{1}{2}$

It will be observed that there was a very small export of grain, due to an exceptionally poor harvest and the ravages of locusts. So serious was the position that grain to meet the requirements of the population was, in fact, imported and the Government temporarily suspended the import duty.

The volume of the total trade of the country (including transit trade) shows a decrease compared with the previous year, imports being less by 135 lakhs of rupees and exports by 211 lakhs.

The following table shows the adverse trade balance in lakhs of rupees for the last three years :—

Year.	Value of imports.	Value of exports.	Difference.	Export in specie in excess of import.	Adverse balance.
1923 ...	1,815	1,357	458	158	300
1924 ...	1,912	1,420	492	169	323
1925 ...	1,777	1,209	568	239	329

In this connection, however, it must be remembered that Iraq has considerable invisible exports, and attention is invited to the Annual Report for 1925, in which this question was analysed at some length.

10. Customs and Excise.

The following changes were made in tariff charges :—

The duty on potable spirits and perfumed spirits was increased. On the other hand, on the representations of the Health authorities, medicinal mixtures (containing alcohol) ceased to be taxed as spirits and were subjected to a duty of 15 per cent. *ad valorem*.

The duty on fermented liquors (beer, ale, etc.) was increased from one rupee to two rupees per gallon.

A new excise tax of one anna was levied on all intestines salted and cured for export.

There were no important administrative changes in the Department of Customs and Excise during the year.

11. Taxation on Natural Produce, Animals and Property.

ORGANIZATION.

The machinery for the assessment and collection of land and allied revenues remained substantially unchanged during the year. This subject continued to be dealt with in the Ministry by a separate Secretariat, and in the districts by the officials normally entrusted with these duties, as well as by the administrative officials who combine revenue functions with their duties under the Ministry of Interior. The reorganisation of the Revenue Secretariat in the

Ministry into two or more departments was further considered but not carried into effect. The staff of the Revenue Secretariat was, throughout the period, too small for the varied and exacting duties which it was required to perform. These duties included: the assessment and collection of revenue; the allotment, leasing, and alienation of Government real property; expropriation; the settlement of disputes; the defence of the land rights of the Treasury; and the development and administration of its estates. Nevertheless reforms were considered and matured which will take practical effect during the year following.

THE HARVESTS OF THE YEAR.

The spring harvest of 1925 was on the whole disappointing. The poverty of crops led, however, to a rise in grain prices, and as these prices form the basis of the rates whereby the Government expresses its demands in cash, the revenue collected was actually more than it would have been upon a good harvest. The summer crops, of which rice is by far the most important, were good. The date harvest was normal, and the conditions of other crops call for no special remarks.

ASSESSMENT.

The work of the year was rather to consider and explore the possibilities of improved methods of assessment than to apply them. No major changes were made in the existing method and machinery, highly unsatisfactory as these were in many cases admitted to be. In this, as in other directions, the fruits of the work of the year under report are to be looked for in subsequent years.

COLLECTIONS.

Nothing during the revenue history of the year was more satisfactory than the interest and keenness shown by all concerned in the prompt and full collection of the revenue as assessed. The gross collections of taxation on agricultural produce were for the financial years 1922, 1923 and 1924, 109, 110 and 111½ lakhs of rupees respectively. In the year under report they reached the figure of 148½ lakhs. This compares favourably with the year 1921 (146 lakhs) when exaggerated prices still prevailed, and with the years of the war period when money was abnormally plentiful and military forces in occupation.

The revenues from the taxation of animals showed considerable decrease due to the effects of an exceptionally severe winter. These occasioned a heavy mortality among flocks and diminished the available grazing. The resultant loss in revenue would have been heavier had not praiseworthy attention been paid by local authorities to the collection of these taxes. The existing rates per head were unchanged, and it was not possible to make progress in the direction of solving the chief difficulties which are felt in the administration of this tax—difficulties due to the inaccessibility of many potential

payers, as well as to the lightness of Government's control in such areas and the untrustworthiness of subordinate staff.

The total collection of animal tax for the year amounted to Rs. 26,42,240 which shows a reduction of Rs. 2,89,252 on the previous year's figure.

Property tax might have been expected to show a decrease compared with the previous year owing to the admittedly general fall in property values upon which it is calculated. On the contrary, better administration, combined with the collection of considerable amounts outstanding from the previous year, sufficed to raise collections from 18½ lakhs in 1924 to 26 lakhs (a sum which includes 3½ lakhs due properly to the year before, but first credited this year). In spite of this increase it cannot be said that the position is wholly satisfactory. A new Property Tax Law was drafted and submitted during the year under report; but this, though it will remove certain administrative difficulties, will not render pleasanter or easier the task of collecting the tax from the town-dwelling class, upon whom it chiefly falls, and who have in the past managed largely to avoid it.

The whole of the taxation levied under the head of "Natural Produce," amounting to 31·5 per cent. of the total revenues, may be regarded as "direct taxation." With the exception of the property tax, it falls exclusively upon the agricultural and pastoral resources of the country. No attempt was made during the period under report to introduce any system of taxation on income, profits or turnover, but the policy of imposing such taxation has been definitely approved.

PRINCIPLES OF COLLECTION AND ASSESSMENT OF TAXES.

It will be of value to include in the present report some further general remarks upon the nature, proportion, method of collection, and yield of the principal taxes; although these remarks are not confined specifically to the year under report.

The yield of the principal heads of taxation is shown in Appendix 3.*

It will be seen that the chief importance attaches to (i) Taxation on Agricultural Produce, with an average annual yield of 125 lakhs; (ii) Taxation on Animals, 29 lakhs; (iii) Taxation on Urban property, 22 lakhs. In the case of Votes 2 and 4 small sums are collected as Government tithe from (non-agricultural) natural produce, and from such minerals as are worked. The present tendency is towards reducing the number of these minor products which are subject to tithe, with a view to avoiding petty and unproductive demands, and legislation has now (December 1926)

been proposed with this aim. The better regulation of the collection of tithes on minerals is also under consideration.

The taxation of agricultural produce is based upon (1) the accepted right of Government to collect a share of all crops grown. This share, whatever its historical or theoretical origin, is in fact a tax. It never falls below 10 per cent., nor does it rise above 20 per cent.—that is, it is either one tithe or two, (2) the right of Government to charge rent for such of its lands as have no other landlord—which are in fact “unalienated,” both ultimate title and present disposition (“*tasarruf*”) remaining with the Treasury. The rent is commonly expressed as a crop-share additional to that of the tax; the two demands are usually (indeed, almost invariably) assessed and collected together and undivided; and the rate of the rent-demand varies between $1\frac{1}{2}$ per cent. and 20 per cent., with higher rates in some special cases. It is to be noted that large areas have enjoyed complete exemption from rent-demand, owing to the inferiority of the lands, or the slight measure of Government control over them, or other reasons wrapped in the mists of Turkish custom. This does not deprive Government of its theoretical position as landlord, although admittedly such position differs from that of other landlords. Long tribal occupation of many lands, for instance, largely deprives the Government of its freedom of disposal thereof; and in general the claim of the Government to take rent as landlord is one which, though legally unexceptionable and popularly recognised, is by no means everywhere fully enforceable or enforced; nor would any but the worst consequences attend an attempt rigorously to enforce it.

The combination of tax and rent-demand renders agricultural produce liable to rates of Government collection varying between 10 per cent. and 40 per cent. (with higher rates, as remarked above, in certain uncommon cases). The task of assessing such produce for taxation purposes is one of the greatest difficulty, and has long engaged, and is engaging, the closest attention of the Ministry of Finance. The methods in use are:—

- (i.) Estimation of the crops by eye (standing or on threshing-floors) by committees appointed for the purpose. This procedure, and the subsequent machinery for appeal, is widely used and well understood. It is however highly inexact, unsatisfactory, and replete with opportunities for mal-practice. Every effort is being made to diminish the wide areas of its application.
- (ii.) Farming (*iltizam*). Under this system the right to collect the Government share is sold for a lump-sum, usually fixed by auction. This must be regarded as an anachronistic method, and one usually unjust to the Treasury; but the social evils of the system, which are closely watched, are less than might be expected. Extortionate demand upon the revenue-payer is very rare. Inadequate receipts by the Treasury are the rule.

The system however will be replaced as and when possible.

- (iii.) Collection in the towns to which produce is brought (the locally consumed portion of the produce being untaxed). Collection is either (a) (in the case of vegetables and fruit) on the occasion of sale in the appointed markets, or (b) (in the case of tobacco) in a warehouse through which the produce must, for excise purposes, pass.
- (iv.) Fixed sum (usually in cash, sometimes cash and kind, jointly) per unit of lift, that is per H.P. of mechanical pumps or per leather bucket or water wheel, etc.
- (v.) Lump-sum assessment per bearing tree, applied to fruit and date trees. The number affected is ascertained by yearly count.
- (vi.) Lump-sum assessment per unit of area cultivated, irrespective (within certain limits) of what is grown there. This is applied to certain important date-gardens, and to a less extent to agricultural lands. Its extended use is retarded by the need of accurate surveys as a basis.
- (vii.) Calculation of area cultivated, with average outturn. This is at present confined to rice-crops.

APPLICATION OF THESE METHODS TO THE VARIOUS CROPS.

Nos. (i), (ii), (iv) and (uncommonly) (vi) are applicable to winter grains.

Nos. (i), (ii) and (vii) are applied to summer grains, of which rice is by far the most important.

Nos. (i), (iii) and (iv) are applied to vegetables.

Nos. (iii), (iv) and (v) are applied to fruit-trees, and rarely Nos. (i) and (ii).

Nos. (v) and (vi) apply to dates.

No. (iii) (b) applies to tobacco.

The attitude of the Ministry towards these various methods can be briefly indicated. It would gladly dispense entirely with No. (i), and limit No. (ii) strictly, with a view to its eventual disappearance. (iii) (a) is unsatisfactory, (iii) (b) harmless in respect of the limited crops to which it is applied. No. (iv) is being extended, and (it is hoped) better regulated; it is approximate and unscientific, but easy and affords little room for error or oppression. It is not, however, the final goal. Like Nos. (v) and (vi), it is better than types (i) and (ii), and will fill a gap until No. (vi) can be universally applied. This method, the leasing for a fixed or semi-fixed cash demand of mapped and measured estates for periods of 3, 5 or 10 years, is that to which the Ministry of Finance is slowly moving.

The machinery which exists by law and custom for appeal by the revenue-payer against assessment is adequate, generally understood and freely used.

The machinery of converting demands arrived at in kind to cash is simple and undoubtedly indulgent to the taxpayer. The basis is that of market price at the time of (or, in fact, rather after) maturity of the crop affected. This market price is as reported by the Municipal Council (an elected body) to the Administrative Council of the district (a partially elected body) and approved by the Ministry. Final demands are issued in terms of cash.

The current arrangements for demand and collection are imperfect, but only in administrative detail, which is under gradual improvement. Coercive measures for expediting collection are confined to those sanctioned by Turkish law. Public opinion is so generally lenient to revenue debtors that it would require a stronger (as well as a less enlightened) Government than the present to be otherwise than indulgent in its treatment of default.

The other main sources of revenue call for little remark. Taxation on animals is limited to (a) sheep and goats, one half rupee per annum on all over 1 year of age; (b) camels and buffaloes, one rupee; (c) fish, a tithe of the value on sale, collected at the place of sale.

The count of the animals liable to tax, which (as seen above) do not include those used solely or mainly for agricultural or transport purposes (such as horses, mules, and oxen), is conducted annually by permanent officials supplemented by temporary counting officials, usually with police escort. The difficulties of securing a reasonably correct count in unfrequented tribal areas are apparent, and such steps as are possible are taken to overcome these. Direct count by Government officials has almost entirely supplanted the former system of farming the tax, except in desert areas (where Government cannot hope to be fully operative and the paramount shaikh is himself the farmer) and in the Amara province.

The Property Tax is a tax of 10 per cent. on the "annual value" of immovable property in Municipalities. The law governing this allows complete exemption to the smallest properties and indulgence to others. The arrangements for assessment—a task of great difficulty—are adequate, and generous machinery exists for appeal and reassessment periodically and on demand.

The whole field of revenue work is under constant review and the Ministry concerned is well aware of the grave shortcomings in the present system. Of these, the lesser are concerned with the particulars of accountancy and routine, which it is hoped progressively to improve. The greater are concerned with assessment—the actual determination of the amount of the demand upon the crop or article liable thereto; and of the difficulties inherent in this, the most perplexing are those connected with the assessment of

crops. The present active policy of the Ministry may be said to be one of simultaneous progress upon three lines :—

- (a) More reasonable and more uniform definition of the theoretical rates of demand.
- (b) The introduction (upon an experimental scale at first) of improved methods of assessment, and the gradual abandonment of the worst of the existing methods. These improved methods are always in the direction of basing demands upon an ascertainable unit rather than upon mere estimate. Such units are either those of area, arrived at by survey or by more approximate crop-measurement, or those of the means of waterlift, or that of the yoke of plough-animals.

It is particularly to be noted that the bulk of methods now in use, and also those now being tentatively introduced, are but better or worse stop-gaps until survey and land-registry are complete and land-revenue demands can be imposed upon stated holdings of land.

- (c) The clearing away of petty and vexatious demands on minor produce, and of local discrepancy in methods and rates of taxation.

12. Special Statistics.

At their meeting in November, 1926, to examine the report on 'Iraq for 1925, the Permanent Mandates Commission asked that information should be given in the report for 1926 on the following points :—

- (a) The nature, method of collection and yield of the principal taxes.
- (b) The same information, if necessary, concerning taxes paid solely by natives.
- (c) The yield of indirect taxes.
- (d) The yield of direct taxes.
- (e) The proportion of the yield of taxes as compared with total annual revenue.
- (f) The burden of taxation per head of :—
 - (1) direct taxation.
 - (2) indirect taxation.
 - (3) total taxation of all kinds.
- (g) Details of debts owed by 'Iraq to Great Britain and of the amount repaid.

Brief replies to these enquiries are given below :—

- (a) The nature and method of collection of the principal taxes levied up to the end of the financial year 1925-26 are described in the preceding section* headed "Taxation on

Natural Produce, Animals and Property.' The yield of the principal taxes is shown in Appendix 3.*

- (b) Taxation is not discriminatory as between 'Iraqis and foreigners and there are no taxes levied especially on 'Iraqis.
- (c & d) The yield from all sources of revenue is shown in Appendix 1.†
- (e) The proportion of the principal heads of taxation as compared with the total revenue of the country for the financial year 1925-26 was as follows:—

	<i>Per cent.</i>
(1) Taxation on natural produce and animals	81.5
(2) Property Tax	4.5
(3) Stamp duty	2.5
(4) Customs and Excise	43.6

In all, taxation yielded 476 lakhs of the total revenue of 581 lakhs, or 82 per cent.

- (f) The burden of taxation per head of population calculated from the figures for the year 1925-26 on a basis of a total population of 3,000,000 people is—

- (1) Direct taxation (including taxes on agricultural produce, property tax and stamp duty, including the Sulaimaniya province), 194 lakhs, or Rs. 6.4 per head.
- (2) Indirect taxation (including taxes on animals, and minerals and Customs and Excise duties), 282 lakhs, or Rs. 9.4 per head.
- (3) Total taxation per head of population, Rs. 15.8.

- (g) The liability of the 'Iraq Government to the British Government for transferred assets set up by the Financial Agreement arising out of Article 15 of the Anglo-'Iraq Treaty of 1922 was—

	<i>In lakhs of Rupees.</i>
Irrigation works	62.1
Roads	3.2
Bridges	11.1
Posts, Telegraphs and Telephones	17.6
Total	94.0

In May, 1925, this debt was reduced by reassessment to Rs. 76 lakhs, and after the conclusion of the Treaty of Angora in May, 1926, the British Government, as an act of generosity, finally renounced all claim to payments on account of these transferred assets.

The debt created by the same Financial Agreement in respect of the Port of Basra was Rs. 72.1 lakhs, repayable in annuities in 30 years, with interest at 5 per cent.

Up to the close of the financial year 1925-26 the 'Iraq Government had made the following payments on this account :—

				Lakhs of Rupees.
1923-24	...	...	...	5.95
1924-25	...	...	...	5.88
1925-26	...	...	...	5.76

There are sundry other payments due to the British Government in respect of stores and advances given to the Railway Department prior to the transfer of its administration to the 'Iraq Government. Apart from these charges, which are still under examination, the 'Iraq Government owes nothing to the British Government.

13. Comptroller and Auditor-General's Department.

The Comptroller and Auditor-General's Department was brought to its full sanctioned strength of 10 auditors during the year, and continued its systematic test-audits of the Government accounts for 1924-25 and 1925-26.

The audit programme and the training of the newly recruited personnel were unavoidably interfered with to some extent by the appointment of the Comptroller and Auditor-General as Secretary to the Financial Mission in the early months of the year under report.

A law for an Audit Department of Public Accounts was drafted by the Department, and, after approval by this Ministry, was forwarded to the Council of Ministers for adoption. It was laid before Parliament in April, 1926, and was finally passed into law in 1927.

The Comptroller and Auditor-General withheld his formal Audit Report on the 1924-25 accounts until the necessary law had been passed. However, as far as circumstances permitted, he kept the Ministry of Finance informed of all important irregularities, etc., which came to light during the audits, as soon as the facts were sufficiently established to justify such reports.

The principal difficulty encountered arose from the long delays which frequently occurred before the Departments concerned forwarded their observations on the original audit reports; until he had such explanations before him, the Comptroller and Auditor-General was not in a position to decide whether the facts were satisfactorily proved or not.

It is anticipated that this difficulty will tend to disappear now that the passing of an Audit Law will enable due publicity to be given to such delays.

14. The Port of Basra.

The outstanding feature of the work of the Port Directorate during 1926 was the completion of the dredging of a new channel through the Bar at the mouth of the Shatt-al-Arab. From early times this Bar has been a serious obstacle to the development of Basra's shipping, as, at low tide, it only carried between eight and nine feet of water and thereby restricted the loaded draft of vessels to about 19 feet.

During the war experimental dredging was begun, but was soon abandoned as the dredging vessels available were not suitable, and it was not until early in 1925 that the work was seriously begun. At first the deepening of the old channel was attempted, but the results were disappointing, and in September, 1925, the dredgers were moved north-eastwards to a point where the composition of the sea bottom was firmer. There the results were more encouraging, and after seven months' hard work a new channel was dredged through the Bar. His Majesty King Faisal opened this channel on the 29th April, 1926. Seventeen feet of water is now available in the channel at low tide, and vessels drawing from 26' to 27' are able to navigate the mouth of the river at high water. Since the official opening of the channel dredging work has been continued in order that it may be kept free from the silt which the Tigris river brings down in huge quantities.

The work was financed by a loan of £462,000 from the Anglo-Persian Oil Company. The 'Iraq Government are paying interest on this loan at the rate of 6 per cent., and arrangements have been made for the payment of interest and amortization of the debt from revenues derived from special dues paid by ships using the channel. The loan does not therefore form a liability on the general revenues of the Port.

TRAFFIC DEPARTMENT.

Bond storage shed space at the wharves has been doubled during the year, and the wharves have been deepened to provide berths for the larger steamers which now come into the Port through the new channel.

The quick handling of cargoes has been carefully facilitated by the Port arrangements. During the busy export season it is not uncommon for vessels to arrive, unload up to two thousand tons of cargo, ship a similar quantity, and sail again from the Port within a stay of only 48 hours.

From the 1st April, 1926, landing charges on cargo assessed at dead-weight rates were reduced by Re. 1/- per ton, and on cargo assessed at measurement rates a reduction of 10 annas per ton was made. These reductions, together with the concessions made in previous years, represent a total reduction of 58·8 per cent. on the original charges collected when the Port was opened in 1919.

The following statement shows the cargo loaded and discharged within the Port during the financial years 1920-21 to 1925-26, in tons. It includes the port of Abadan on the Persian side of the Shatt-al-Arab, about half-way between the Persian Gulf and Basra, at which all the oil products of the Anglo-Persian Oil Company are shipped. The tonnage using Abadan is about three times as much as that which goes to Basra, so that these figures do not represent the real amount of 'Iraq trade :—

Year.	Import.	Export.	Total Tonnage.
1920-21 ...	455,028	7,256	462,284
1921-22 ...	273,928	66,014	339,942
1922-23 ...	353,607	305,972	659,579
1923-24 ...	399,787	488,058	887,845
1924-25 ...	372,132	312,614	684,746
1925-26 ...	364,310	229,884	594,194

Claims for loss of cargo while in Port custody have been few, and at the end of the year the Port liability on this account only amounted to a few hundred rupees.

MARINE DEPARTMENT.

Six hundred and sixty-one vessels entered the Port during 1926, with a gross tonnage of 3,654,953 tons. The revenue derived from Port dues levied on these vessels amounted to Rs. 6,45,318, and for pilotage dues Rs. 5,47,166.

A new pilot vessel was purchased.

No serious accidents occurred in the Port.

FINANCIAL.

The dues and charges levied on vessels using the Port are moderate and compare favourably with those collected at other Eastern ports. The revenue derived from these charges has been sufficient to meet all liabilities and to provide a surplus over the expenses of administration sufficient to form a substantial reserve and to meet the cost of capital works.

The following table shows the figures of total revenue and expenditure for the financial years 1920-21 to 1925-26 :—

Year.	Revenue. Rs.	Expenditure. Rs.	Works	Capital	Surplus. Rs.
			Expenditure. Rs.	Debt. Rs.	
1920-21...	72,43,090	55,74,402	14,14,364	—	2,54,324
1921-22...	48,69,669	40,99,740	5,10,645	—	2,59,284
1922-23...	38,63,945	23,49,529	10,24,520	—	4,89,906
1923-24...	33,58,844	22,13,809	3,85,989	5,95,060	1,63,486
1924-25...	33,69,865	22,38,039	1,80,813	5,88,951	3,62,062
1925-26...	34,78,029	24,12,233	2,21,594	5,76,932	2,67,270

The Capital Debt figures represent the annual payments for the interest and amortization of the debt referred to in Article 10 of the Financial Agreement arising out of Article 15 of the Anglo-Iraq Treaty of October, 1922.

THE PORT TRUST.

The Iraq Government submitted proposals for the Constitution of the Port Trust provided for in Article 10 of the Financial Agreement and the British Government accepted them in principle. The legislation necessary to give effect to these proposals is under preparation and will possibly be submitted to the Iraq Parliament during 1927.

Appendix 1.

FINANCIAL YEAR 1925-26. REVENUE.

					Actuals (in lakhs of Rs.).	Estimates (in lakhs of Rs.).
Land and Natural Produce Taxation and Revenues of Government Properties—						
Agricultural produce	...	...	...	...	145.74	113.45
Other natural produce	...	...	...	...	2.93	3.35
Animals	...	...	...	...	27.76	26.00
Minerals	...	...	...	...	1.27	1.20
Rents and tools	...	...	...	...	5.40	5.90
					183.10	149.90
Property tax	...	...	...	...	26.04	21.00
Stamp duty	...	...	...	...	14.92	14.77
Miscellaneous	...	...	...	...	28.50	29.38
Customs and Excise—						
Customs—						
Import duty	...	...	...	...	206.93	184.50
Export duty	...	...	...	...	9.46	12.55
Transit duty	...	...	...	...	3.57	5.50
General	...	...	...	...	1.95	2.60
Miscellaneous	...	...	...	...	.40	.35
Excise—						
Liquor	...	...	...	...	8.51	10.58
Salt	...	...	...	...	2.47	4.24
Tobacco	...	...	...	...	18.84	21.95
Opium	...	...	...	...	1.09	.78
Miscellaneous	...	...	...	...	.50	.58
					253.72	243.63
Posts and Telegraphs	...	...	...	...	29.95	30.79

	Actuals (in lakhs of Rs.).	Estimates (in lakhs of Rs.).
Court fees and fines	13.76	13.60
Tapu	8.26	9.00
Health Services	2.54	2.72
Schools ... ..	.99	1.20
Police	1.32	1.25
Army	1.35	.50
Jails ... ..	.39	.50
Publications ... ..	.27	.28
Public Works Department... ..	3.42	1.50
Irrigation Department ... ..	.55	.10
Survey Department ... ..	.27	.15
Chief Navigation Authority	1.09	1.15
Government Press	1.94	1.95
Stationery Department	2.85	3.10
Department of Agriculture ... ..	.48	.50
Veterinary Department ... ..	.38	.55
	<hr/> 39.86	<hr/> 38.05
Sulaimaniya Province—		
Land and Natural Produce Taxation and Revenues of Government Properties	3.91	4.75
Property and Stamps Taxes ... ..	.28	.30
Miscellaneous Revenues ... ..	.37	.50
Other Government Service and Institutions ... ..	.17	.45
	<hr/> 4.73	<hr/> 6.00
Fractions omitted in rounding off figures ... ..	.20	
Grand total	<hr/> 581.02	<hr/> 533.52

Appendix 2.

FINANCIAL YEAR 1925-26. EXPENDITURE.

Public Debt and Pensions—		
Debt Services	—	20.00
Pensions and Allowances	17.34	17.64
Total	<hr/> 17.34	<hr/> 37.64
Civil List	<hr/> 9.55	<hr/> 9.57
Parliament—		
Senate	2.19	2.35
Chamber of Deputies	6.86	7.44
Total	<hr/> 9.05	<hr/> 9.79
Auditor-General	<hr/> .57	<hr/> .59
Council of Ministers	<hr/> 1.67	<hr/> 1.92

				Actuals (in lakhs of Rs.).	Estimates (in lakhs of Rs.).
Ministry of Finance—					
1. Ministry	...	...	...	4.89	5.22
2. Accountant-General's Department	...	...	...	3.03	3.17
3. Finance Administration in Provinces	...	...	...	15.61	16.48
4. Charities	...	...	...	.71	.74
5. Miscellaneous	...	...	...	20.29	23.35
Total	...	...	...	44.53	48.96
Customs and Excise	...	...	...	22.71	22.71
Ministry of Interior—					
1. Ministry	...	...	...	2.19	2.26
2. Administrative Inspectors	...	...	...	4.89	5.01
3. General Administration in Provinces	...	...	...	20.23	21.26
4. Jails	...	...	...	7.71	7.94
5. Government Press	...	...	...	1.75	1.87
6. Stationery Department...	...	...	...	2.77	3.05
Total	...	...	...	39.54	41.39
'Iraq Police—					
1. Administration	...	...	...	3.75	3.98
2. Police Services	...	...	...	66.49	66.95
3. Special Temporary Forces	...	...	...	6.47	7.09
Total	...	...	...	76.71	78.02
Health Services	...	...	...	19.48	20.17
Veterinary Department	...	...	...	2.95	3.04
Department of Agriculture	...	...	...	5.86	4.68
Ministry of Defence—					
1. Ministry	...	...	...	4.76	5.22
2. Combatant Forces	...	...	...	92.19	93.54
3. Miscellaneous	...	...	...	45.12	45.07
Total	...	...	...	142.07	143.83
Ministry of Justice—					
1. Ministry	...	...	...	1.59	1.67
2. Courts	...	...	...	11.39	11.53
Total	...	...	...	12.98	13.20
Tapu Department	...	...	...	4.51	4.60
Ministry of Education—					
1. Ministry	...	...	...	2.08	2.14
2. Schools	...	...	...	20.65	20.72
Total	...	...	...	22.73	22.86

	Actuals (in lakhs of Rs.).	Estimates (in lakhs of Rs.).
Ministry of Communications and Works—		
1. Ministry	1.07	1.32
2. Survey Department	6.44	7.71
3. Engineering College ... ..	.58	.76
4. Antiquities Department ... ..	.13	.15
5. Public Works Department	23.01	23.75
6. Irrigation Directorate	15.91	20.95
7. Postal and Telegraph Service	25.73	28.25
	72.87	82.89
Sulaimaniya Province	8.06	10.50
Fractions omitted in rounding off figures ... ..	.20	.14
Grand total	513.38	556.50

Appendix 3.

TOTAL COLLECTION (IN LAKHS OF RUPEES) FROM LAND REVENUE FOR THE LAST 5 YEARS.

	1921.	1922.	1923.	1924.	1925.	Average of 5 years.
Agricultural produce—						
Saif (summer crop)	32.97	31.39	34.20	34.15	46.12	35.77
Shitwi (winter crop)	80.82	48.77	44.75	47.23	69.20	58.15
Vegetables	10.40	8.02	9.61	6.08	6.02	8.98
Fruits	—	—	—	2.32	2.43	
Dates	16.87	17.73	16.73	19.34	22.79	18.69
Tobacco	—	1.25	1.30	3.69	1.95	1.64
Miscellaneous	5.20	2.90	2.23	.02	.04	2.08
Total	146.26	110.07	108.82	112.83	148.55	125.33
Natural produce—						
Forests ... ..	.19	2.13	3.12	1.75	1.40	1.72
Reeds and mats ... ..	.53	.55	.52	.46	.74	.56
Miscellaneous	—	—	—	.76	.82	.31
Total ... ..	.72	2.68	3.64	2.97	2.96	2.59
Animals—						
Sheep and goats	23.92	24.12	28.20	28.30	25.02	26.52
Camels and buffaloes	—	—	—	1.52	1.50	
Fish	3.36	2.64	2.43	2.16	2.17	2.55
Total	27.28	26.76	30.63	32.98	28.69	29.07
Minerals—						
Oil	—	—	—	.60	.72	.91
Coal	—	—	—	.0026	.0018	
Juss ... ..	.77	.62	.79	.24	.23	
Bitumen	—	—	—	.07	.14	
Miscellaneous	—	—	—	.19	.17	
Total ... ..	.77	.62	.79	1.10	1.26	.91
Property Tax	—	—	—	18.68	26.04	—

IV. MINISTRY OF JUSTICE.

1. General.

During the year 1926 eight new Peace Courts were opened. Civil Courts are now established at 51 places and are distributed as follows :—

At Baghdad there is the Court of Cassation, composed of a British President and 5 'Iraq Judges, one of them a Jew, one a Christian and the remainder Moslems.

Courts of First Instance are established in 16 places. At 11 of these places the Single Judge system is in force, but at 5 places, viz., Baghdad, Basra, Mosul, Hilla and Baquba, the more important cases are still heard by a Bench of 3 Judges.

At 12 places there are Courts of First Instance with jurisdiction limited to the disposal of suits not exceeding Rs. 3,000 in value.

At 23 places there are Peace Courts. These Courts have jurisdiction to dispose of suits (other than those involving the title to land) up to Rs. 750 in value, but at 9 of the smaller places the jurisdiction has been limited to suits of smaller value.

Small causes are disposed of by Peace Court procedure at all places where there is a Court of First Instance. The Single Judge or one of the Judges of the Bench sits as Peace Judge, except at Baghdad, Basra and Mosul, where the volume of work requires the separate establishment of Peace Courts.

Shar'a Courts are established at every place where there is a Civil Court of First Instance or a Peace Court. At some places there is a Qadhi, in addition to the Civil Judge, at others the Civil Judge sits as a Shar'a Court when necessary, and at others there is a Qadhi who sits as a Peace Court. The Qadhis last mentioned should properly be designated Judges and it is the intention to transfer as many as possible of them to the ranks of the Judges so that, in time, the designation of Qadhi will be applied only to a small number of officials dealing exclusively with Shar'a matters in the Shar'a Court of Revision and at those larger places where a separate Shar'a Court is desirable, the Moslem personal status cases being in other cases dealt with by Civil Judges. This plan will avoid the appointment of a number of officials who, however learned they may be in the Shar'a Law, cannot be entrusted with civil cases and, in consequence, have little work to do. The unfortunate constitutional necessity of appointing Shi'ah Qadhis in Shi'ah districts, and the general backwardness of the Shi'ahs, must operate to hinder this reform, but a number of Shi'ahs are now qualifying in civil law and one or two have already been appointed as Judges.

The number of Judges employed is 64 and of Qadhis 38, of whom 27 are Sunni and 11 Shi'ah. About half of the Sunni Qadhis should, for the reasons above stated, be designated Judges.

A law will shortly be brought before Parliament providing for the discipline, appointment, etc., of Judges and Qadhis. It is proposed to grade the Judges into four grades :—

- Grade I. To include all members of the Court of Cassation and a few of the senior Judges of First Instance.
- Grade II. Composed of Judges having the full powers of a Court of First Instance.
- Grade III. Composed of Judges having limited powers of a Court of First Instance.
- Grade IV. Composed of Judges having Peace Court powers only.

The volume of work dealt with by the Civil Courts in 1926 remained about the same as in 1925, there being an increase in the number of small cases brought, but a decrease in the more important suits.

The Courts of First Instance dealt with 2,731 cases, 250 less than in 1925, while the Peace Courts dealt with 42,566 cases, an increase of 4,663.

2. The Criminal Courts.

At every place where there is a Civil Court there is a Criminal Court, every Judge having either first or second class magisterial powers. In addition, magisterial powers have been granted to the administrative officials at a large number of outlying places where no courts have yet been formed.

At each place where there is a Bench Court of First Instance, a Court of Session of 3 Judges is formed for the trial of criminal cases and at other places courts are formed when necessary by Judges from the adjoining districts.

The Courts of Sessions dealt with 390 cases of crime, 81 less than in the previous year. The reason for this decrease in work is not apparent, but it may be that more criminal matters were dealt with under the Tribal Criminal and Civil Disputes Regulation than during the year 1925, and that the figures do not necessarily indicate a decrease in crime. Thirty-five death sentences were passed, and twenty-six persons were executed; nine persons remained in prison at the end of the year pending consideration of their sentences.

The work of Magistrates' Courts continues to increase, but too many trivial prosecutions are instituted. Out of 35,721 persons charged in 22,456 cases, only 40 per cent. were convicted.

3. Foreigners.

The special arrangements regarding foreigners' cases have worked smoothly during the year, and no suits have been disposed of which call for particular remark.

It has been proposed that British Judges of First Instance should confine their judicial functions to the hearing of foreigners' cases and should, for the rest, act as Inspectors of the Courts. The proposal has been rejected not only because it involves the expense of appointing additional 'Iraqi Judges, but also because it is found that in difficult cases, especially in those which have aroused great local interest, the presence of a British Judge on the Bench is welcomed by all concerned. It is desirable that the British Judges should give much time and attention to matters of a non-judicial nature connected with the administration of their courts and the courts dependent on them, having due regard to the cases in which they must or should sit, but this need not involve any change in their nominal status.

4. Legislation.

Mention was made in the report for 1925, of the difficulty attendant on the drafting of new legislation. Towards the end of the year a British lawyer was added to the staff of the drafting section in the Ministry of Justice. The legislative proposals of all other ministries, whether in the form of suggestions or drafts, are now submitted to the drafting section which, in spite of reorganisation, finds it difficult to cope with the volume of work.

So far as the judicial codes are concerned, the only legislation was an ordinance putting into force the provisions of the Military Agreement in regard to the jurisdiction of the courts over members of the British Forces.

Reference was made in the last report to a revision of the Penal Code and the Criminal Procedure Regulations. During the year a Committee of 'Iraqi lawyers was formed to prepare the new drafts, but no British lawyer was available to sit with them. The drafts require prolonged study and much amendment before they will be ready to be submitted to Parliament.

At the end of the year a number of drafts were under final revision, some of them of considerable volume. Among them were :—

- The Postal Law (consolidation).
- The Customs Law (consolidation).
- The Inland Waters Navigation Law (consolidation).
- The Salt Law.
- The Income Tax Law.
- The Officials Discipline Law.
- The 'Iraq Army Discipline Law.

5. The Tapu Department.

ORGANIZATION AND WORK OF THE DEPARTMENT.

The changes made during 1925 in the organization of the department have had good results, and the formation of an additional

provincial Tapu area has diminished the work of the former unwieldy and overburdened Baghdad area out of which it was formed.

The Sulaimaniya Tapu office was reopened in September for transactions within the town area only.

The record of the work that has been accomplished, together with details of revenue and expenditure, are shown in the statement* at the end of this section of the report. Dealings in agricultural lands have been considerably fewer than last year.

Owing to trade depression generally (and in the Basra area this has been aggravated by the comparative failure of the date crop), there has been little money for loans, and the number of mortgage transactions has fallen in consequence.

SURVEY AND INVESTIGATION.

Demarcation of lands in conjunction with a survey has continued throughout the country.

After protracted negotiations lasting for about 6 years, the Law for the Delimitation of the Mulk (Freehold) boundary round towns has been passed by Parliament. This law regularises the limits within which it is possible to own freehold sites as distinct from limited rights over Miri (Government) land outside and puts into operation Article 2 (i) of the Land Code. Complete plans of all towns had previously been prepared by the department on a large scale, showing each individual property, and it now only remains to lay out the mulk boundary round the outskirts.

Attention is being directed to the training of the staff both in registration and survey work, and several of the more promising surveyors have been able to assist in the registration offices, where their knowledge of plan work has aided correct registration.

The air photographs supplied by the Royal Air Force, of practically all towns and of a number of garden areas, have been of the greatest use in forming the basis of the compilation of record maps. The photographs have been enlarged to a scale big enough to enable the boundaries of each individual property or house to be investigated and defined on the resulting map. In the absence of air photographs of small places, these have been surveyed by plane-tableing. In a certain very thickly planted date garden, where it proved to be impossible to run the base lines by plane-tableing for a survey for partition, the division was made on the photograph and turned out to be accurate and to satisfy all parties concerned. In another case where property had been destroyed by floods the photograph of the area was produced in court in a case of subsequent encroachment, and the case was decided in accordance with the photographic evidence.

* Pages 98 and 99.

ARRANGEMENTS FOR OBTAINING OLD TAPU RECORDS FROM CONSTANTINOPLE.

Claim has been made, under Article 139 of the Treaty of Lausanne, for the surrender to the 'Iraq Government of the Turkish fundamental Tapu records appertaining to 'Iraq. The Turkish Government would not, however, agree to transfer the original records, and the 'Iraq Government have consequently had to consider the best means of making copies. The necessary arrangements had not been completed at the end of the year, but it is hoped that reliable copies can be obtained by a special photographic process. Investigation has shown that, although the records available in Constantinople will not fill all the lacunæ in the records of the 'Iraq Tapu Department, copies of a total of 77,358 registrations can be obtained to add to the present incomplete registers.

OFFICE PROCEDURE.

During the year the Instructional Handbook of the Department has been revised in the light of further experience and a new edition has been issued in Arabic and English. The scale of fees charged for translations has been carefully re-examined and modifications and reductions proposed.

MORTGAGES.

The manner of securing advances on immovable property has undergone a marked change in the past few years. Previous to 1328 A.H.* the only method of registering security was by mortgage by "wakala dawria" or a conditional sale to the lender, an irrevocable agent, usually the lender, being appointed for the purpose of realising the security when the debt fell due. The system had great disadvantages, not the least being that the lender, if agent, was unable to bid and the sale proceedings were often disastrous for both lender and borrower. In 1328 A.H. the Turkish Government introduced a form of registered charge having many advantages over the old system. Under this form of charge the debt is not affected by partial or total destruction of the property, as it was in the case of wakala dawria, second and later charges may be registered taking their priority from the register, and the Tapu office controls the sale. The innovation was regarded with suspicion, especially by the Tapu officials, and, until recently, few instances of registered charges occurred, but the system has been steadily encouraged by the Department, and the registered charge has now largely superseded the old mortgage.

TITLE DEEDS.

It became necessary during the year to order a new supply of title deeds, and the opportunity was taken to make certain improvements in the form of the deed and of its size. It is intended in future to print on the back of each deed a small plan of the property to which it applies.

* Corresponds to the year 1910 A.D.

LAND SETTLEMENT.

Considerable discussion has taken place during the year in regard to Land Settlement, which is of great importance to this Department. What is required is a complete register connected up to a survey showing each parcel of property properly numbered and with full particulars of the owner, boundaries and value. The register must be very carefully compiled and certified and be unassailable in all respects except on grounds of fraud or forgery, and should also be subject to a time limit. A complete and thorough Land Register will be of considerable use for revenue purposes in as much as Property Tax and Land Revenue Assessments could be based on the data contained in the Land Register. In England the Land Transfer Act of 1875 established the Land Registry for the registration of land in England and Wales, and a fund was established for indemnifying persons suffering loss from mistakes in the Registry, which fund was to be raised from a slight addition to the fees charged for registration. Registration is given with absolute title or of possessory title, in the former case title is guaranteed by the State, while the latter is a special class designed to get it on the register as an administrative expedient without official examination, and is not guaranteed. In course of time it matures, if unchallenged, into absolute title after a fixed term of years—15 years in the case of freehold.

In Iraq the position is simpler owing to the fact that transactions in immovable property are only valid when registered in the Tapu Department, and that all land outside towns and villages is Miri (State). The Turks made several attempts to regularise the Land Registry but failed; this failure may be accounted for partly by their not connecting it up with a survey and partly by the unreliability and weakness of the staff. To both of these points careful attention has been given under the present Administration, but it is now of the utmost importance that something should be done to regularise and complete the Land Register more or less on the lines of the Turkish Law of February, 1328 A.H., regarding the demarcation and registration of immovable property. The whole purpose of that law as outlined in its first section is to demarcate, register, and assess the value and income of immovable property all over the country.

STATE DOMAINS.

The Tapu Department is not concerned with the direct management of Government property, but protects the State's right of ownership. This duty is assigned to the Tapu Department under section 15 of the Turkish Law of the Disposition of Immovable Property. Throughout the year the department has worked in close touch with the State Domains Department of the Ministry of Finance to safeguard the rights of the State and to prevent encroachment.

STATEMENT OF ALL TRANSACTIONS EFFECTED IN TAPU OFFICES OF 'IRAQ FOR THE YEAR 1926.

Place.	Sales of all kinds, except those by Auction.			Sales of Mortgaged Properties by Auction on Foreclosure.			Mortgages Registered.			Mortgages Released, including those Deferred from previous Year.	
	No.	Value. Rs.	Fees. Rs.	No.	Value. Rs.	Fees. Rs.	No.	Value. Rs.	Fees. Rs.	No.	Value. Rs.
Baghdad	2,490	73,36,203·13·0	1,49,516·5·0	281	9,15,760·8·0	18,353·14·0	2,062	46,32,496·7·0	23,815·4·0	1,690	44,16,279·8·0
Euphrates	745	10,87,983·7·0	33,552·4·0	3	4,300·0·0	195·0·0	287	3,64,527·8·0	3,249·15·0	164	2,23,236·13·0
Basra	1,263	46,36,666·7·0	88,914·12·0	152	2,88,418·0·0	5,919·5·0	601	29,60,706·8·0	15,776·15·0	365	14,52,164·11·0
Mosul	1,590	15,78,312·11·0	35,277·1·0	164	2,71,960·0·0	6,817·3·0	944	11,80,550·1·0	6,869·10·0	484	6,94,331·4·0
Total	6,088	146,39,166·6·0	3,07,260·6·0	600	14,80,438·8·0	31,285·6·0	3,894	91,38,280·8·0	49,211·12·0	2,703	67,86,012·4·0

Place.	Sales of Agricultural Lands and of Shares in Land.			Area of whole Agricultural Land affected by Sale.	Sales by Bedel mithl (Government Land encroached on).	Area of Government Land sold by Bedel mithl.	First (Mujeddad) Registration made.			Inheritance Transactions Registered.			Sales to Foreigners.								
	No.	Value. Rs.	Fees. Rs.				Donums.*	Value. Rs.	Donums.	No.	Value. Rs.	Fees. Rs.	No.	Value. Rs.	Fees. Rs.	British.	Russian.	Portuguese.	Persian.	French.	American.	Kuwaiti.	Greek.
Baghdad	28	79,235·2	2,364·11	154,000	23,651·14	1,877	569	41,63,194·0	32,365·15	790	24,04,697·13	25,756·14	17	1	1	100	1	...	...	...	...
Euphrates	38	3,70,204·5	15,274·4	177,665	5,821·11	67	312	3,13,128·1	8,661·5	315	5,80,363·14	8,335·5	11	...	...	131	...	1	...	...	...
Basra	...	...	...	...	16,927·1	391	629	12,85,770·10	19,717·7	197	11,01,589·4	13,561·11	31	...	...	31	...	1	2	1	...
Mosul	598	3,62,857·1	10,892·5	57,648	501·8	144	423	5,31,798·3	7,121·15	612	7,08,749·11	7,815·6	...	...	...	...	...	...	...	...	...
Total	664	8,12,296·8	28,531·4	389,313	46,902·2	2,479	1,933	62,93,890·14	67,866·10	1,914	47,95,400·10	55,469·4	59	1	1	262	1	2	2	1	...

* 1 donum = 919 square metres = 0·23 acre.

STATEMENT OF ALL TRANSACTIONS EFFECTED IN TAPU OFFICES OF IRAQ FOR THE YEAR 1926—*continued*.

<i>Comparative Statement showing First Registration made.</i>			<i>Comparative State- ment of Numbers of Sales of Property to Foreigners.</i>		<i>Comparative Statement of Revenue and Expenditure of the Department.</i>				<i>Comparative Statement of Sales of Agricultural Land.</i>		
Year.	No.	Fees Paid.	Year.	Number of Sales.	Year.	Revenue.	Expenditure.	Surplus.	Year.	No.	Fees Paid.
		Rs.				Rs.	Rs.	Rs.			Rs.
1921	1,964	...	1921	371	1921	10,21,879	5,79,762	4,42,117	...	...	....
1922	1,798	8,75,211	1922	418	1922	10,88,731	4,93,054	5,95,677	1922	704	24,527
1923	1,244	36,709	1923	225	1923	9,55,389	4,83,431	4,71,958	1923	753	21,424
1924	2,233	53,855	1924	310	1924	9,51,531	4,27,184	5,24,347	1924	765	26,740
1925	1,846	62,757	1925	353	1925	8,26,920	4,49,670	3,77,250	1925	914	36,834
1926	1,933	67,866	1926	329	1926	8,30,857	4,42,102	3,88,755	1926	664	28,531

V. MINISTRY OF DEFENCE.

1. General Remarks.

The work of the year 1926 has brought the 'Iraq Army appreciably nearer to the goal to which it is advancing; complete fitness to undertake unaided the defence of the country from external dangers and the maintenance of good order within. This work has been inspired by a special British mission of expert military instructors and staff officers, appointed in accordance with a scheme prepared by the British Secretaries of State for the Colonies and for Air during their visit to 'Iraq in the spring of 1925. The main feature of this scheme is the creation of what have come to be called exemplar units in all arms of the service. In these units there are more British officers than in other units, and they are given executive and administrative powers. It is their task, with the co-operation of their 'Iraqi brother officers, to make their unit an example for the rest of the army to follow. When the unit has been trained to the desired pitch of perfection, the establishment of British officers is transferred to another unit to undertake the same work there. One infantry battalion and one cavalry regiment have been made exemplar in this manner, and there has been a gratifying improvement in their efficiency. Other units have one, or at the most two, British officers attached to them, whose duty it is to advise the 'Iraqi Officer Commanding on all matters affecting the training and welfare of the unit. These officers have not, however, any executive powers.

The personnel of the General Staff has been strengthened by the appointment of three British officers who are graduates of the British Staff College. The officers of the General Staff have, in addition to preparing the training programmes for the whole Army, carefully remodelled its organisation. Establishments have been revised and ancillary services improved and developed. In particular, transport requirements have been studied and the mobility of all units increased by the organisation of adequate first line transport.

The Army is proving a valuable means of fostering a true national spirit. Military service gives the different races from which recruits are drawn a degree of homogeneity; they learn a common language, Arabic, and a common obedience to the Central Government. Their parochial sentiments and tribal loyalties are weakened and give place to a wider sense of patriotism and a feeling of pride in their country.

2. Operations.

With the exception of a few patrol encounters on the north-west frontier, active service during the year was confined to the Sulaimaniya area.

There the garrison has been constantly employed on minor operations. This has to some extent interrupted their theoretical

training, but they have gained much in practical experience. They are learning to be as quick as the Kurd, to be ready to turn out in pursuit of cattle thieves at any hour of the night or day, and to emulate the Kurd in the skilful use of every advantage which the ground can give.

In the two major operations which occurred at the time of the migrations of the Jaf tribe, the 'Iraq troops in the columns employed fought well when opposed, and won several recommendations for gallantry from the Column Commanders. The tactical knowledge and power of command of the senior 'Iraqi officers were, however, shown to be weak.

The artillery have taken no part in the military operations of the year, but the batteries are all fit for service.

3. Recruiting.

The total number of recruits who joined the 'Iraq Army between the 1st January, 1926, and the 31st December, 1926, was 2,310. During this period 1,614 men took their discharge on completion of service and 1,578 re-engaged.

It was again found necessary this year to allot a maximum monthly quota to the various recruiting centres, as the supply of recruits was far in excess of the demand, and since July only 100 men have been taken monthly.

Nasiriya, Amara and Hilla are the best tribal recruiting areas, while in Mosul and Baghdad men from all classes enlist. Chaldean and Nestorian Christians enlist freely in the Frontier Company, in which there are some 150 Christians and 3 Assyrian officers (ex-Levy officers); 84 Yezidis are serving in infantry units in the Mosul district, and many more could be enlisted if necessary.

4. Military Education.

TRAINING OF OFFICERS.

A number of 'Iraqi officers were sent to both England and India on courses and attachments. All have acquitted themselves creditably, and some have won distinction in their professional examinations. Those who have returned have been of great value in disseminating up-to-date ideas of training and administration throughout the Army.

For the education of senior officers in the handling of large forces, a tactical staff tour was carried out in April in the country to the north-west of Mosul. The scheme worked out dealt with the employment of a division in defence.

THE 'IRAQ ARMY TRAINING CENTRE.

The 'Iraq Army Training Centre was reorganised during the year. Two branches were established: one for courses of instruction

in the use of the rifle and light automatics, and the other for machine-gun training. Courses have been held throughout the year under 'Iraqi officers trained at the small-arms schools in England. The Director of the Centre is a British officer. A Signalling School has been opened in Baghdad, and wireless operators have been trained by the Royal Air Force. Some of them have now taken over a station where they are working under Royal Air Force supervision. Other stations will be taken over by 'Iraqi personnel in the near future.

EDUCATIONAL TRAINING.

A new scheme for the education of the rank and file has been introduced. Selected instructors were given an education course at a civil school, and, later, conducted courses in their own units. The scheme, which is modelled on the system in the British army, is very popular. With the exception of special promotion for gallantry in the field, possession of an education certificate is essential for promotion to the higher grades of non-commissioned rank.

An experiment is being made in the cavalry of enlisting educated men, who undergo a special course at the Cavalry School and are made non-commissioned officers after 3 months' service if they pass. Should they not attain the required standard they can take their discharge.

ROYAL 'IRAQ MILITARY COLLEGE.

The Royal 'Iraq Military College now consists of 3 classes. The senior class of cadets will pass into the Army in July, 1927, on completion of their third year at the College.

Those cadets who have elected to join the artillery are going through a special course of instruction under an artillery officer, those who intend to become cavalry officers are doing the Officers' Long Course at the Cavalry School. Both these courses are in addition to the ordinary lectures which all the cadets attend.

Four cadets are now in England, one at Woolwich and three at Sandhurst.

5. Training.

CAVALRY.

There has been a great improvement in the capacity of 'Iraqi officers to instruct. The non-commissioned officers are still, however, unsatisfactory instructors. It is hoped that the scheme of recruiting better educated men for rapid promotion to non-commissioned rank will provide instructors better able to teach what they have learnt.

Troop and squadron training were carried out in the early autumn. The 3rd Cavalry Regiment (an exemplar unit) made three

squadron tours of 10 days each, during which men and horses were practised in river crossings on the Tigris and Euphrates rivers.

Courses for officers, cadets and non-commissioned officers have been held at the Cavalry School in Baghdad.

ARTILLERY.

Training was carried on throughout the year on the usual progressive system, ending with a practice camp and brigade training in October and November. Combined field practices with aeroplane and infantry co-operation were undertaken with good results.

INFANTRY.

Musketry has not yet reached the high standard which it is believed can be attained, but the influx into units of qualified instructors from the Training Centre will produce much better results as time goes on.

Drill is improving steadily, and the men show the greatest keenness to learn.

Organised battalion training was interrupted by the exceptionally heavy spring rains. The curtailed programme carried out showed, however, that the greatest weakness of the infantry arm lies in the battalion and company commanders. Until these officers learn the proper tactical handling of their commands and to give their orders in a clear and concise manner, 'Iraqi infantry will not be effective in the field.

6. Establishment.

The establishment of the 'Iraq Army at the close of 1926 was as follows:—

- 3 Cavalry Regiments and 1 Cavalry Depot.
- 1 Field Battery and 3 Pack Batteries.
- 6 Infantry Battalions, 3 Infantry Depôts and 1 Special Frontier Company.
- 3 Transport Companies.
- The 'Iraq Army Medical Corps.
- Remounts and Veterinary Department.
- Ordnance Department.
- Military Police Corps.
- Wireless Section.
- Royal Military College.
- The King's Bodyguard.

7. Ordnance Services.

Progress has been made with the training of military artificers. Each cavalry regiment and infantry battalion has now a qualified armourer and a district armourer has been appointed to the Mosul

district. All other regimental artificers have either been trained or have passed a satisfactory trade test in the ordnance workshops before being appointed to a unit.

Ordnance workshop accommodation has been improved and extended. Several new machines have been installed, including a new generating set, which has been running since September.

Local manufacturers are beginning to produce articles worthy of attention, and considerably more business is now being done with them by the Army than formerly.

Harness and saddlery of local manufacture is as good as the outturn of Indian Government Factories, and all Army requirements are obtained locally. Leather imported from India, however, is used in the manufacture of these articles. The local tanning is not up to specification and leaves the leather more or less green.

Twenty-five per cent. of the clothing requirements of the Army for the year was made up by local tailors from cloth supplied from England. The workmanship was satisfactory and it has been decided that the whole of the clothing requirements in future will be so manufactured. An order for a large quantity of woollen blankets has been placed with a Baghdad firm; this blanket is entirely a local production and quite suitable for Army uses.

As far as possible all orders for non-technical stores are given to Iraqi firms, and it is only when the articles tendered are unsuitable that the order is placed abroad. Local contractors are eager to do business with the Army.

VI. MINISTRY OF COMMUNICATIONS AND WORKS.

1. Organization and Scope.

The Ministry exercised control over the Departments of Railways, Irrigation, Public Works, Posts and Telegraphs, and Surveys during the whole period under report.

Mohammad Amin Zaki Beg held office as Minister of Communications and Works throughout the year.

CONCESSIONS.

Turkish Petroleum Company.

The Company undertook a geological survey of the southern portion of the Mosul Vilayet and, from the information obtained, were able to fix the locations of the test wells which are to be drilled as quickly as possible to enable the Company to select the 24 plots to which it is entitled under its Concession.

The locations chosen are :—

- | | |
|--|--------------|
| (a) Jabal Hamrin (South) | 2 Locations. |
| (b) Palkhana, near Tuz Khurmatu | 2 Locations. |
| (c) Baba Gurgur, Targil, Kor Mor Ali Khan Beg (all near Kirkuk). | 4 Locations. |
| (d) Jabal Khanuga (south of Sharqat, on the river Tigris). | 1 Location. |
| (e) Qaiyara (north of Sharqat) | 1 Location. |

During the second half of the year the construction of roads and water and oil pipe lines to the locations in the Jabal Hamrin and to Palkhana was completed, and the construction of bungalows for staff, workshops, etc., at the locations was begun.

The amount of work done in so short a time is enormous, particularly as the roads first cross waterless plains and then wind through barren hills

It is anticipated that drilling will be commenced at these locations early in the year 1927, and preparatory work will be begun at the other locations.

The Company employs about 2,500 'Iraqis as artizans and labourers and about 50 Englishmen in the more technical and senior posts.

Anglo-Persian Oil Company.

(The Naft Khana field in the Transferred Territories.)

Drilling has been continued in this field during the year, and one well has reached the oil bearing strata and is now producing.

More wells are being drilled to test the extent of this field in 'Iraq territory.

In May, 1926, another agreement,* supplemental to the Agreement dated the 30th August, 1925, and the D'Arcy Concession and Protocol, was concluded between the Anglo-Persian Oil Company and the 'Iraq Government, under which the royalty payable to the 'Iraq Government was fixed on a tonnage basis, and the Company undertook to erect a refinery near Khanaqin to supply 'Iraq with oil at cheap prices fixed by a formula accepted by both parties.

The construction of the refinery on the Alwand river, about 5 miles from Khanaqin, was begun in June, 1926, and it is expected that it will be completed and brought into use early in 1927.

The oil is to be piped from the Naft Khana field to the refinery and the products from the refinery to an oil depot which is being erected at Khanaqin Station.

The products, fuel oil, kerosene and petrol, will be transported to Baghdad in bulk or packed for distribution.

Bulk Service Stations for all products are being erected in Baghdad.

The Company have employed an average of 2,700 men during the year, of whom more than 2,000 are 'Iraqis.

Baghdad Electric Lighting and Tramway Concession.

The original concession, granted to Mahmoud Shahbandar by the Imperial Ottoman Government in 1912, needs revision to meet changed economic conditions, and this revision is being undertaken in London in consultation with the present holders of the concession—the Baghdad Electric Lighting and Tramways Syndicate, Limited.

Baghdad Water Board.

This Ministry has administered the Baghdad Water Supply through the medium of the Water Board and an improved service has been maintained.

During the summer months ample supplies of water were available in main portions of the city.

Further extensions and improvements to the service are under consideration, and will be undertaken during next year.

2. Irrigation Department.

The organization of the department is divided into three territorial divisions:—

- (1) The Baghdad Division comprises the areas irrigated by the Yusufiya and Saklawiya Canals which it operates, and all the northern area, in which it gives advice and assistance in varying degrees. It is also in direct charge of some of the important flood banks of the Tigris and helps with advice and assistance in the maintenance of those of the Euphrates.
- (2) The Euphrates Division is in charge of the important Hindiya Barrage. It operates the Georgia and Beni Hassan Canals. It looks after the more important flood protection banks on the Euphrates and carries out some works and helps with advice in the areas watered by the Hilla branch.
- (3) The so-called Provincial Control Division (shortly to be altered to Southern Division) does not yet operate any canals, but maintains certain irrigation works, constructs others and helps with advice in the Muntafiq, Amara and Basra provinces.

These three divisions are controlled by a Head Office under an Executive Engineer and a Director.

The staff of the department consists of 272 men, of whom 14 are British, 26 Indians and 232 'Iraqis. There is at present a great scarcity of qualified 'Iraqi engineers. Those, however, who have passed through the Baghdad School of Engineering, though far too

few in number, show considerable promise for the future. The budget allotment for the year was Rs. 31,28,880/-, that for the previous year Rs. 19,42,330/-; the increase being provided chiefly for the construction of new works.

The outstanding events of the year were the floods on both the Tigris and Euphrates, which were the highest in the history of the department. The flood on the Tigris has been the subject of a special investigation from which it is clear that a combination of floods from melting snow in the Tigris and its tributaries, the two Zabs, the Adhaim and the Diyala, may in any year produce a flood which cannot pass through Baghdad and must cause a breach somewhere. The efforts of the department are being directed to safeguarding valuable areas from inundation by permitting a breach to occur where it can do least harm.

The flood of 1926, however, after first causing a very dangerous breach on the night of the 8th April, which was closed with the utmost difficulty by all-night work, breached the river bank again on the morning of the 9th near His Majesty the King's Palace and rapidly flooded the country up to the walls of Baghdad. It also immediately breached the outer defences of the city, flooded the Railway Station and came up against the inner defences, which were dangerously low and weak. Had these inner defences given way, much of the city would have been up to 5 metres under water and it was only by the most strenuous efforts, day and night, that a terrible disaster was averted. A week later, the breach itself, which was 80 metres wide and about 4 metres deep and at one time ran at about 16 kilometres per hour, was closed, largely by the splendid work of some thousands of tribesmen brought in from the neighbouring villages. The floods on the Euphrates were, as usual, later, but were also the biggest recorded in the history of the department and caused great anxiety.

Fortunately a breach in the most important stretches of the river bank was averted, though by a very narrow margin, but below the Hindiya Barrage the marshes and valley of the middle and lower Euphrates were flooded for a width of some 50 miles and considerable damage to crops was caused.

Funds are required for the construction of the Habbaniya Escape by which alone similar occurrences can be avoided.

WATER SUPPLY.

As usual after a high flood, the water supply was good and amply sufficed for all requirements.

The collection of data concerning the discharges and levels of the rivers, canals and lakes was continued and appliances were purchased for the accurate measurement of the duty or volume of water discharged for crops, regarding which practically no data exist.

DRAINAGE.

There is no drainage system in the country, but a start was made by the excavation of a small system of drains for experimental purposes, from which it is hoped that useful lessons may be learnt as to the value of drains and the spacing, depth, and size most suitable for the soil of the country.

MAINTENANCE AND OPERATION.

The Khorassan Canal was equipped with masonry culverts fitted with iron doors for the control of water to distributaries which, it is anticipated, will facilitate the even distribution of water. The control of the Yusufiya Canal has been much improved by the grouping of distributaries and their provision with regulating culverts.

The result has been improved distribution of water and reduction of waste and swamping. The same procedure is being carried out on the Beni Hassan and Georgia Canals.

Extensive repairs have been made to the flood protection banks on the Tigris, new safety banks have been built in dangerous places, and dangerous culverts have been eliminated or reconstructed. Some exposed portions of bank have been revetted. Much remains to be done, and complete proposals have been prepared for the consideration of the Ministry of Communications and Works. The usual silt clearance has been carried out on a number of canals.

NEW WORKS.

The new Shaishubar Canal, designed to water a new area of some 20,000 acres in the Mahmudiya neighbourhood, was begun and will be completed in 1927. It draws its water from the Yusufiya Canal which feeds from the Euphrates below Falluja.

An important work, comprising two large regulating sluices at the heads of the Diwaniya and Dagbara branches of the Euphrates, was included in the budget, and the contract, which amounts to Rs. 6,50,000, was given to a contractor of French nationality, resident in Baghdad, for completion at the end of 1927.

The work is designed for the even distribution of water between the two branches and for the improvement of levels.

The old Shatra branch of the Hai River was opened up. Silt was cleared from its bed, and it was realigned in places and provided with a number of regulating heads. The large spill channel, called the Bada, was closed by an earthen dam and the water was forced into the new channel and used to irrigate a large area which had been deserted for many years.

A reed and earth dam was constructed on the Haffar branch of the Lower Euphrates near the Hammar Lake, to raise the level

of the water and prevent its waste to the lake. This work will, it is hoped, enable the valuable rice cultivation of the Suq-ash-Shuyukh area to be revived.

Many valuable date gardens in the Basra reach of the Shatt-al-Arab, which lie at a distance from the river, were found to be dying from the gradual silting over many years of the creeks which irrigated them. Two creeks were selected for treatment. The silt was cleared from these, and the construction of non-return gates, which it is hoped will give better results than silt clearance, was begun.

PUMP IRRIGATION.

During the year there has been a great increase in the number of pumps installed to take water from the rivers. This is probably one of the best means of development available.

Pumps offer a certain means of water supply, and, as soon as the oil resources of the country are made commercially available to the people at low prices, the cost of pump irrigation should greatly decrease. The popularity of agricultural ventures based on the irrigation of barren areas by the means of pumps, has been enhanced by special legislation which provides for the grant of undeveloped State land on very favourable terms to those willing to irrigate and cultivate it in this manner. Pump irrigation has also the advantage of bringing about economy in the use of water. Every gallon lifted has to be paid for in fuel and wear and tear of the engine, and, where pumps are used, there is seldom the reckless waste of water that is so frequently observed on land irrigated by flow.

In conclusion, it may be said that much good work has been done or begun, but more control, more staff, more money are needed everywhere.

3. The 'Iraq Railways.

GENERAL.

The more important statistics for the financial year 1925-26 are shown in tabular form at the end of this section of the report.*

The year opened with heavy rains which did much damage to the track, and traffic on the northern sections was frequently interrupted during January, February and March.

In early April heavy floods breached the banks of the Tigris above Baghdad, and Baghdad North Railway Station was inundated with water up to a depth of 8 feet. Buildings, machinery and rolling-stock suffered serious damage and the station was not reopened until the end of June.

CAPITAL EXPENDITURE ON NEW WORKS.

The total expenditure on capital account during the year 1926 amounted to Rs. 7,96,657. This included expenditure of Rs. 2,34,609 on the Kingerban-Kirkuk extension.

The accounts of the extension have been finally closed and show a total expenditure of Rs. 23,99,464 as below :—

	Rs.
1924-25	21,64,855
1925-26	2,34,609
Total	<u>23,99,464</u>

The experience of the year has proved that, to make the line immune from abnormal floods, it will be necessary to carry out further capital works which, it is estimated, will cost approximately two lakhs of rupees.

The remaining capital works on which expenditure was incurred during the year were as under :—

	Rs.
1. New Works	3,81,678
2. Mosul Survey	40,000
3. Completion Capital Works, 1924-25	1,90,370
Total	<u>5,62,048</u>

Item 1.—It was originally intended to finance the works by taking a loan of Rs. 5 lakhs from the Eastern Bank, but the actual expenditure was met temporarily from the cash resources of the Railways, and subsequently from a loan made by the 'Iraq Government, and the loan from the Eastern Bank was not actually taken up.

Item 2.—The money for this work was provided by a loan from the 'Iraq Government.

Item 3.—Provision to meet this expenditure was made by appropriation from the surplus of revenue over expenditure during the year.

LOANS.

The Railway liability for loans on the 31st March, 1926, was as under :—

'Iraq Government Loans—	Rs.
Basra City Siding	45,000
Karbala Line	5,50,000
Kirkuk Construction	24,00,000
Barbuti Bridge	4,00,000
Mosul Survey	40,000
	<u>34,85,000</u>

Including the balance of Rs. 1,13,517 carried forward from 1924-25, interest on Government loans accrued to the extent of Rs. 2,19,816, but, in view of the financial position of the Railways, the Iraq Government did not call for payment.

Anglo-Persian Oil Company's Loan.

The balance of the loan of Rs. 3,30,000 obtained from the Anglo-Persian Oil Company for the construction of the Khanaqin City Extension, viz., Rs. 1,23,157-4-0, was repaid in full and charged to the Appropriation Account.

EARNINGS AND EXPENSES.

Earnings.

The earnings for the financial year 1925-26 were approximately Rs. 50,000 in excess of those of the previous year.

There was a falling off in public passenger takings of about Rs. 2½ lakhs, and Royal Air Force and military passenger takings were Rs. 2 lakhs less than in the previous financial year.

Royal Air Force and military goods receipts also showed a slight decline.

Public goods earnings, however, increased by approximately Rs. 7 lakhs over the previous year's receipts.

Actual receipts are shown in the following table :—

				Rs.
<i>Coaching—</i>				
Civil Government and Public	...	...	...	28,32,714
Royal Air Force and Military	...	...	...	3,22,839
<i>Goods—</i>				
Civil Government and Public	...	...	...	55,62,368
Royal Air Force and Military	...	...	...	4,71,461
				<hr/>
				91,89,382
Miscellaneous	...	...	...	3,10,573
				<hr/>
				94,99,955
Miscellaneous receipts not affecting operations	...	...	...	1,17,211
				<hr/>
Total	...	...	...	96,17,166

Expenses.

The total works expenses for the financial year 1925-26 were Rs. 89,70,974, as compared with a budgeted figure of Rs. 95,07,078, and represented 93.9 per cent. of the earnings as against 89.89 per cent. for the previous year. This increase in the operating rates is

attributable to the provision of Rs. 4.7 lakhs for renewals, which is equal to 4.94 per cent. of the earnings.

The distribution between the various departments was as follows :—

	<i>Actuals</i> 1925-26. Rs.	<i>Budgeted</i> 1925-26. Rs.	<i>Per cent.</i> <i>of gross</i> <i>expenses.</i>
Engineering	19,87,411	21,61,337	22.28
Locomotive and Carriage and Wagon	34,89,996	36,70,888	39.12
Traffic	17,31,960	18,67,327	19.42
General	16,03,338	17,12,760	17.97
Wagon Ferry	93,961	69,466	1.05
Miscellaneous	14,308	25,300	0.16
Total	89,20,974	95,07,078	100.00

The earnings per train mile were Rs. 12.88 and the expenses Rs. 12.10.

The goods earnings benefited by the lowness of the river during the latter months of the hot weather.

The net surplus of earnings over operating expenses was Rs. 5,78,981, compared with a budgeted surplus of Rs. 4,41,922.

The "grants-in-aid" subsidy, received from the Customs and Excise Department to meet customs duty on Railway imports, was not extended to the financial year 1925-26, and customs duty amounting to Rs. 95,774 had therefore to be paid during the year, in addition to the customs duty on stores imported prior to the 1st April, 1925, consumed during 1925-26, for which "grants-in-aid" had previously been received.

The adverse effect of the withdrawal of the "grants-in-aid" subsidy was to some extent counteracted by the 'Iraq Government waiving interest on loans, and Revenue Expenditure was thus relieved of a sum of Rs. 56,000 during 1925-26.

WORKING OF THE RAILWAYS.

The total train mileage was 737,136. The total engine mileage was 1,317,050.

The percentage of shunting engine miles to train engine miles was 29.92, against 34.19 during 1924-25.

The average rate charged per ton mile for goods was 1.46 annas and the average rate charged per passenger mile was 1.02 annas, against 1.38 annas and 1.03 annas respectively for 1924-25.

The total number of passengers carried was 565,975, as compared with 602,030 during the previous year. The average length of

journey was 81.2 miles. The falling off in numbers of passengers carried was largely due to the decreased spending power of the people, consequent on the failure of the grain crop. This affected movements generally, and pilgrim gatherings were not so largely attended as in previous years.

Restricted train services due to breaches in the line also affected the takings.

The tonnage of revenue-earning goods carried was 365,280 tons as compared with 340,496 in 1925, and the average haul per ton of goods was 169 miles compared with 153 miles for the previous year.

RAILWAY STORES.

The value of stores in hand (excluding stores in transit) on the 31st March, 1926, was Rs. 34,28,714.

Issues during the financial year were as follows :—

	Rs.
Capital	2,81,072
Revenue	23,35,011
Sales	88,103
Total	27,04,186

The total purchases during the year amounted to Rs. 19,55,756, viz. :—

	Rs.
English Purchases	4,42,545
Indian Purchases	1,92,762
Local Purchases—	
Fuel Oil	9,85,918
Manufactured Stores	58,118
Other Stores	2,76,413
Total	19,55,756

The amount under English purchases represents the value of executed orders placed direct with the Crown Agents. Local purchases include stores manufactured in the Railway Workshops, purchases from local firms and oil fuel imported from Persia.

RAILWAY STAFF.

The total number of employees on the 31st March, 1926, was 7,543, of whom 581 were employed on capital works, as compared with 9,302 and 2,491 respectively on the 31st March, 1925.

The replacement of imported staff by 'Iraqis has proceeded. At the close of the year 84 per cent. of the total staff were 'Iraqis.

The total cost of personnel for maintenance was Rs. 60,77,859, or 68.13 per cent. of the total revenue expenditure, the average cost per head being Rs. 72 per month.

The average number of employees per mile of line was 8·8 against 9·0 for the financial year 1924-25.

ACCIDENTS.

A serious accident occurred on the 25th November, 1926, when, owing to extremely heavy rains and fog, an up mixed train from Basra was derailed 83 miles south of Baghdad. The train was travelling at slow speed owing to weather conditions but 25 goods vehicles were capsized and telescoped. There was no loss of life or injury to passengers, and no damage to passenger rolling-stock.

The total number of engine failures was 34 as compared with 39 for the previous year.

TABLE 1.

Financial and Statistical Statements.

FINANCIAL.

1. Capital Outlay.

1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
67,31,680	40,65,601	10,30,250	15,38,180	31,02,617	7,96,657

2. Revenue Earnings and Expenses.

	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Earnings	281,11,929	210,44,526	133,82,457	108,24,463	95,68,765	94,99,955
Expenses	354,17,086	251,50,745	130,47,386	100,26,633	85,97,752	89,20,974
	-73,05,157	-41,06,219	+3,35,071	+7,97,830	+9,71,013	+5,78,981

STATISTICAL.

1. Mileage.

Route Mileage open on 31st March, 1926.	Track Mileage.		
	Running.	Siding.	Total.
810·73	810·73	194·45	1,005·18

2. Equipment.

Locomotive in commission :—Metre gauge 57, standard 11.

Rail Motors :—Tractors metre gauge 5, standard 2.

Trolleys :—Metre gauge 15, standard 3.

Coaching Vehicles :—Bogies metre gauge 60, standard gauge nil.

Four-wheelers :—Metre gauge 234, standard gauge 55.

Goods Vehicles :—

Covered	...	...	...	Metre gauge	1,828	Standard gauge	225
Open Bogie	...	...	...	"	225	"	Nil
Open 4-wheelers	...	...	...	"	611	"	231
Tank Wagons, Bogies	...	...	...	"	38	"	Nil
Tank Wagons, 4-wheelers	...	...	...	"	210	"	27
Others	...	...	...	"	58	"	12

3. *Passenger and Goods Revenue Statistics.*

Number of passengers carried	565,971
Passenger miles	44,820,140
Passenger earnings	Rs. 31,55,553
Average rate charged per passenger	Annas 1-02

Tons of Goods Carried.

Revenue earning	365,280
Total	489,113
Net ton miles	82,646,040
Average haul per ton	169 miles
Earning from goods	Rs. 60,33,829
Average rate charged for one ton of goods	Annas 1-46 per mile

4. *Revenue Earnings and Expenses.*

	Rs.
Earnings	94,99,955
Earnings per mean route mile	12,887
Earnings per mean route mile per week	248
Earnings per train mile	12-88
Total working expenses	89,20,974
Total working expenses per mean route mile	12,102
Total working expenses per train mile	12-10
Net earnings	5,78,981
Net earnings per mean route mile	785
Net earnings per train mile	0-78

5. *Train and Engine Mileage.*

Train mileage:—Passenger train, 52,257; Goods train, 85,179;
Mixed, 591,058; Miscellaneous, 8,642: Total 737,136.
Engine mileage:—Train engine, 732,760; Shunting engine, 219,313;
Light engine, 37,227; Other, 327,750: Total 1,317,050.

6. *Locomotive and Rolling Stock User.*

Average mileage run per engine per day	54
Train mileage run per engine per day	30
Goods stock vehicle miles:—	
Loaded	12,388,882
Empty	8,584,019
Total	20,972,901

Average load per loaded wagon, 6-8 tons.

7. *Train Load.*

Average gross load of a goods train on the metre gauge	508 tons
Average net load of a train	238 tons

8. *Density of Traffic.*

Net ton miles per mean route mile per month	8,506
Passenger miles per mean route mile per month	4,613

9. *Oil Fuel Consumption.*

Pounds per train mile	56-9
Pounds per engine mile	30-7

TABLE 2.
Details of Earnings and Expenditure.

1. Earnings.							Rs.
Coaching traffic	...	...	...	...	...	...	31,55,553
Goods traffic	...	...	...	...	...	...	60,33,829
Telegraphs	...	...	...	...	...	...	21,358
Carriage of postal mails	...	...	...	...	...	...	35,754
Working of port traffic	...	...	...	...	...	...	14,956
Carriage of railway materials	...	...	...	...	...	...	2,13,109
Sundry	...	...	...	...	...	...	25,396
Total	...	...	...	...	...	...	94,99,955

2. Expenses.							Rs.
Maintenance of way and works	...	...	...	...	...	...	19,87,411
Locomotive and carriage and wagon	...	...	...	...	...	...	34,89,996
Traffic	...	...	...	...	...	...	17,81,960
General	...	...	...	...	...	...	16,03,338
Wagon ferry	...	...	...	...	...	...	93,961
Special and miscellaneous	...	...	...	...	...	...	14,308
Total	...	...	...	...	...	...	89,20,974

4. Public Works Department.

NEW BUILDINGS.

During 1926 nearly 11½ lakhs of rupees have been spent on new buildings.

The most important buildings which have been finished or brought near to completion are :—

- Rutba Post (on the Damascus road).
- Secondary School at Baghdad.
- Post Office at Arbil.
- Serais at 'Afaq and Chubaish.
- Hospitals at Hilla and Arbil.
- Four Blockhouses in the Qara Dagh Area (at Gilazarda, Sagirma, Mamlaha, and Basirah).
- Three Serais in the Qara Dagh Area at Qara Dagh, Geuk Teppa, and Qadir Karam.
- Lunatic Asylum at Baghdad.
- 'Iraq Army Barracks at Washash (Baghdad).
- Hostel at Rustam for Agricultural Students.
- Extensions to the Jail and Royal Hospital at Baghdad.

In addition to the above the following works were begun :—

- Frontier Post and Hospital at Ramadi.
- Serai at Mishkhab.
- New Wing to the Teachers' Training College at Baghdad.

The Government Architect, in addition to work on these buildings, has made sketch plans for a Maude Memorial Out-Patient's Block for the Royal Hospital at Baghdad. This is to cost Rs. 1,70,000/-; the amount of the Baghdad Maude Memorial Fund held by the High Commissioner.

ROADS AND BRIDGES.

Ten lakhs of rupees have been spent on the construction and maintenance of roads and bridges. Of this, nearly 3 lakhs have been spent on the upkeep of floating bridges. The works undertaken included the following :—

- (a.) Metalling of 8 miles of the Kirkuk-Sulaimaniya road on the boggy stretch through the Tainal valley.
- (b.) Metalling the road from Khanaqin to the Persian frontier.
- (c.) Preparation of plans and specifications for a new permanent bridge over the Euphrates at Falluja. The bridge is designed for a span of 900 feet. When constructed it will be most useful to trans-desert traffic as all convoys from Syria to Baghdad have to cross the Euphrates at Falluja where there is at present only a pontoon bridge.
- (d.) Opening of a road from Kut to Amara along the left bank of the Tigris.
- (e.) Surveying of a motor road from Arbil through Ruwandiz to the Persian frontier at Rayat. This road is planned to connect with a new arterial road which the Persian Government is building from Sauj Bulaq to Rayat.
- (f.) Construction of two new main roads in the Diwaniya province.

5. Survey Department.

The most notable work of the year has been the valuable assistance which the Survey Department has been able to give to the newly created Revenue and State Domains Departments of the Ministry of Finance.

The staff have undertaken for the Revenue Department the survey of 150 square kilometres of date gardens in the Diyala province, they have provided men to measure the wide-spread rice lands of the Shamiya area on the lower Euphrates and they have completed detailed maps of the Amara estates and the vast date gardens of Basra. Surveyors have also assisted in the work of crop measurement and revenue assessment in the Basra, Nasiriya and Hilla provinces.

For the State Domains Department they have surveyed in detail 150 square kilometres of Government land and have mapped a large number of Government properties with a view to settling disputes regarding lessees' boundaries.

The Survey Department has also done good work for the Irrigation Department.

In the Hilla province 600 kilometres of double levelling and 180 kilometres of single levelling have been completed and 4,730 square kilometres were triangulated.

General mapping for political and administrative purposes has not been neglected. Survey parties have been at work on unmapped country in the north and north-west frontier areas, in the Kifri district and in the steppe region between the Jabal Sinjar and the Middle Euphrates. In the Diyala province 1,767 square kilometres have been surveyed.

6. Posts and Telegraphs Department.

The year under review was notable for the introduction of the following services and reforms:—

1. Foreign insurance service for letters and parcels.
2. Cash-on-delivery service for parcels between Great Britain and Iraq.
3. Telegraphic money order service between Great Britain and Iraq.
4. Overland parcel service.
5. Heavy parcel service.
6. Reduced rate of postage for letters and postcards for delivery locally.
7. New procedure in respect of the advices of payment of foreign rupee and sterling money orders drawn on India and Great Britain respectively.
8. The transmission of dutiable goods in articles of letter mail.
9. The revision of the postal fee for the performance of customs formalities.
10. The substitution of the kilogramme for the pound (avoirdupois) as the standard of weight for foreign parcels.
11. The extension of the parcel service by the overland route to Bulgaria, Finland, Greece, The Kingdom of Serbs, Croates and Slovenes, Malta, Czechoslovakia, Turkey-in-Europe and Roumania.
12. The extension of the parcel service by the sea route through India to Turkey-in-Asia, Turkey-in-Europe, Albania, Brazil, Dantzic (Free City), Esthonia, Latvia, Lithuania and Nicaragua.
13. The extension of the money order service to Esthonia.

Although these new services have been appreciated, public use of them has not grown to such an extent as to embarrass the existing staff, and no increase of establishment has been found necessary.

OFFICES.

On the 31st December, 1926, there were 81 Post and Telegraph Offices, as compared with 77 on the 31st December, 1925. During the year under review 10 new offices were opened and 6 closed.

The activities of the Turkish Petroleum Company, Limited, have required the opening of new offices.

The desert post at Rutba, on the 'Iraq-Syria trans-desert route, has been equipped with a wireless station and a post office.

MAIL COMMUNICATION.

To meet the growing demand for improved mail communication, the frequency of the exchanges of mails between a number of localities was increased.

By courtesy of the Royal Air Force, regular air services were maintained between Baghdad and Mosul and Kirkuk and Sulaimaniya.

A new river service was established between Basra and Siba. The latter is an 'Iraq frontier station opposite the Anglo-Persian Oil Company's refinery at Abadan.

Mail communication was extended from Abu Sukhair on the Diwaniya-Abusukhair mail line to Najaf and from Arbil to Ruwandiz.

OVERLAND MAIL.

The Overland mail service traversing the Syrian desert, which in 1925 had been diverted to the Amman-Jerusalem route on account of the unsettled conditions in Syria, was in December able to return to the more direct and more convenient Ramadi-Damascus route.

On the 1st March an overland parcel service was instituted in extension of the overland letter and packet mail services. Parcels by this service are transmitted by two routes, viz., Baghdad-Haifa and Baghdad-Beirut. Direct parcel mails are made up for Palestine (including Trans-Jordan), Egypt (including the Sudan), and Great Britain for transmission by the Baghdad-Haifa route. Parcel mails for Syria, and parcels for certain European countries sent in open transit through Syria, are forwarded by the Baghdad-Beirut route. The overland parcel service, although recently established, has carried a steadily increasing number of parcels.

AIR MAIL.

The Baghdad-Cairo fortnightly air mail service operated regularly throughout the year. The postings by this service were over $3\frac{1}{2}$ times as heavy as during the preceding year.

POSTAL ARTICLES.

The total number of paid postal articles of all kinds, excepting money orders and British postal orders, transmitted during the year is estimated at approximately 6,150,000, as compared with 6,750,000 during the previous year. The decrease is chiefly in respect of foreign unregistered letters and unregistered packets, due probably to a reduction in the strength of the British and Indian troops stationed in the country. The inland postings during the year show a marked increase over the figures for the previous year. An appreciable increase in the number of parcels posted is noticeable. This increase is to be attributed to the introduction of the overland and heavy parcel services, and to some extent to the extension of the Insurance Service to parcels.

DEAD LETTER OFFICE.

The Dead Letter Office dealt with approximately 78,510 articles, of which 61 per cent. were either redirected to the addressees or returned to the senders.

MONEY ORDERS.

The total number of money orders of all kinds issued during the year was 52,863, of an aggregate value of over $31\frac{1}{2}$ lakhs of rupees, as compared with 49,303 and an aggregate value of over $33\frac{1}{2}$ lakhs of rupees during the previous year.

The total number of money orders of all kinds paid during the year was 30,213 of an aggregate value of over 17 lakhs of rupees, as compared with 24,426 and an aggregate value of approximately $15\frac{1}{2}$ lakhs of rupees during the previous year.

The sale of British postal orders was commenced in October 1925, and since that time the service has developed rapidly. The number of British postal orders sold during 1926 was 6,400 to the value in rupee currency of Rs. 55,154/11/-.

Nine hundred and six British postal orders with a total discharge value of Rs. 7,779/13/- were paid during 1926, as compared with 597 orders of a total discharge value of Rs. 4,865/6/- paid during the previous year.

COMPLAINTS.

The total number of complaints received during the year was 707 against 1,506 received during the previous year. Of those in which investigations were completed, 88 per cent. proved to be groundless, 10 per cent. were well founded, and in 2 per cent. enquiries proved unsuccessful.

FRAUD.

The number of cases falling under the category of fraud and suspected fraud dealt with during the year was 1,123 against 861 dealt with during the previous year. The great majority of cases were merely technical irregularities.

POST AND TELEGRAPH PREMISES.

New post office buildings were completed at Mosul and Arbil.

PERSONNEL.

During the year two British officers and 37 Iraqi subordinates (clerks and telegraphists) were appointed for service in the department, and 30 officials, including 1 British and 1 Indian officer (both of whom reverted to their parent services), were discharged from the service for various reasons.

TELEGRAPH ENGINEERING.

With the exception of the reconstruction of the Fao-Mohammerah line and the dismantling of over 200 miles of wire on the Ali Gharbi-Amara line, no major works were carried out during the year.

The construction of a line from Hit to Ana, a distance of 88 miles, was begun, and should be finished early in 1927.

There were 560 interruptions with a total duration of 10,247 hours. This gives an average duration of 18 hours.

TELEPHONES.

The advantages of an efficient telephone service, particularly in relation to business interests, are obvious, and there is considerable room for the expansion of the telephone service in Iraq. It is believed, however, that the future of the telephone service lies in the development of long distance telephone communication.

An attempt to induce more telephone business by an appreciable reduction in the telephone rental, was made during the year in the automatic system at Basra, but the response was disappointing.

It is recognised that a cheaper telephone service in Baghdad is most desirable, but any reduction in the rental can only be contemplated after the replacement of the existing system by more modern equipment.

During the year under review the telephone line mileage was increased by approximately 111 miles with an increase of approximately 319 miles in the wire mileage. Three miles of line and 10 miles of wire approximately were dismantled during the year, resulting in a net increase of 108 miles of line and 309 miles of wire in the exchange and non-exchange systems.

At the close of the year there were six departmental exchanges; four departmental sub-exchanges, and three non-departmental exchanges in existence, as compared with five departmental exchanges; five departmental sub-exchanges and two non-departmental exchanges during the previous year.

WIRELESS.

A new wireless station was established at Rutba, 'Iraq's frontier outpost in the western desert, on the 11th September, 1926. This station is in direct communication with the departmental wireless station at Basra (V.T.C.), the Royal Air Force stations at Baghdad, Amman and Gaza, and with aeroplanes crossing the desert. It deals with both inland and foreign wireless traffic which is transmitted through the Basra Wireless Station. The Rutba Wireless Station also submits meteorological reports for aeronautical purposes.

Wireless communication between Basra and Cairo was interrupted from the 30th September to the 6th October and again from the 7th November to the 13th November, owing to the prevalence of abnormal atmospheric conditions at Cairo.

TELEGRAPH TRAFFIC.

There was a fall in the amount and value of the telegraph traffic dealt with during the year.

The decrease was mainly noticeable in the foreign cable traffic handled.

Wireless traffic dealt with during the year showed a decided increase largely owing to the extension of the service to Egypt and all European countries.

At the close of the year there were 131 offices open for paid public traffic, of which 4 were departmental telegraph offices; 65 were combined post and telegraph offices and 62 were railway telegraph offices. All telegraph offices maintained by the department deal with both inland and foreign traffic.

The total number of telegrams of all classes transmitted during the year was 263,927, as compared with 305,544 during the previous year.

During the year the number of inland telegrams booked was 202,057, as compared with 230,704 booked during the previous year. The total revenue amounted to Rs. 4,11,164/9/-, against Rs. 5,09,908 realised during the previous year. The decrease is to be attributed to a slackness in the trade conditions throughout the country.

The foreign paid telegrams (excluding radio) dealt with during the year numbered 53,428, against 67,700 dealt with during 1925. The revenue collected amounted to Rs. 5,76,103, as compared with Rs. 7,21,842 realised during last year. Owing to dull trade conditions, the telegraph service was not so extensively used by the business community, and this has largely been responsible for a fall in the number of messages transmitted and the revenue realised.

'Iraq's share of the revenue realised during the year on incoming foreign traffic (excluding radio) was Rs. 1,17,313, as compared with Rs. 1,56,008 in 1925.

WIRELESS TRAFFIC.

The amount of wireless traffic handled during the year was as follows :—

Messages sent : 8,442, against 7,140 in 1925.

Messages received : 7,922, against 7,226 in 1925.

The total revenue realised was Rs. 84,951/4/-, against Rs. 56,770 in 1925.

Wireless transmission of traffic was extended during the year to Palestine, Egypt and all European countries.

VII. MINISTRY OF EDUCATION.

1. General.

The Cabinet of 'Abdul Muhsin Beg resigned on the 1st November, 1926, and the Minister of Education, 'Abdul Husain Chalabi, who had held the post since July 1925, was replaced by Saiyid 'Abdul Mahdi, a Shi'ah from the Muntafiq province.

Parliament has shown a disposition to favour Education, without undue interference in matters of detail.

In April 1926 the Directorate of Antiquities was transferred to this Ministry from the Ministry of Communications and Works.

2. Finance.

The sanctioned budget for the year 1926-27 was Rs. 25,24,000, compared with Rs. 22,87,100 for the previous year. This increase is partly accounted for by the fact that in 1926-27 the budget of the Engineering School was for the first time included in the General Budget of Education, although the transfer of the School itself from the Ministry of Communications and Works to the Ministry of Education took place in the previous year. At the same time, the expenses of education in the Sulaimaniya province were included in the budget of Education for the first time in the financial year 1926-27. Apart from these two additions, the increases in the budget represent normal expansion rather than new departures.

It is noteworthy that, by virtue of careful economy in unessentials, the Ministry of Education has steadily reduced administrative expenses. In 1922 the cost of administration was equal to about 17.3 per cent. of the total expenditure. In 1926 it was reduced to 7.6 per cent.

3. Training of Teachers.

At the end of the school year of 1926, 109 trained teachers graduated from the Teachers' Training College for Primary and Elementary Schools. Next year about 136 will graduate.

The course of instruction is four years for those teachers who have only had a primary education, but for those who have completed their secondary education a two years' course is considered sufficient. The period of training may seem unnecessarily long in both these cases, but it must be remembered that in a country where only two public libraries exist, and private libraries are very few, the opportunities for a schoolmaster to add to his stock-in-trade during his career are not such as would be found in a civilized country. Therefore it is essential to ensure that a schoolmaster, when he begins his career, shall be equipped as fully as possible. This equipment, such as it is, will in many cases be expected to last him through life. Nevertheless, the urgent need both for economy and for a high annual output of trained teachers to replace those untrained, makes it important to recruit as many teachers as possible from the graduates of secondary schools.

The most urgent need of the Training College at the moment is new quarters outside the town, adequately equipped with playing fields. In a school situated in the middle of a town like Baghdad, discipline is a difficult matter, and character training makes very little headway. The low level of character among Government schoolmasters is the subject of constant criticism, and the criticism has some justification.

The supply of teachers for secondary and intermediate schools is still being maintained by the Higher Training College, which now gives courses in all the subjects taught in the secondary schools.

4. Government Schools.

(a.) *Primary and Elementary Schools.*

The total number of Government primary and elementary schools has increased from 228 in 1925 to 247, and the number of pupils from 21,979 to 22,607.

The full complement of a primary school is six classes or standards. But less than a quarter of the schools have six classes. The following table gives the numbers of schools with six or fewer classes in July 1926 :—

Number of schools with six classes ...	...	41
" " " " five " ...	...	17
" " " " four " ...	...	40
" " " " three " ...	...	44
" " " " two " ...	...	41
" " " " one " ...	...	45

Some of the above schools, having been opened within the last six years, have not yet had time to develop up to the full number of six classes. On the other hand, it is the present intention of the Ministry not to allow all of them to reach the full development. In country districts parents cannot as a rule afford to leave their

boys long at school. Economic pressure requires the boy to become a wage earner. It is true that in country schools the syllabus is the same as in town schools, and aims at giving a general education. But if the country schools were able to offer a more vocational type of training suited to the need of the locality, even this inducement would not persuade the parent to leave his boy at school. In fact no inducement would effect this except the paying of allowances to boys during the period of their training. And this is out of the question. Things being as they are, the first task of education in 'Iraq is to decrease the amount of illiteracy. And primary schools cannot be allowed to wander off into bypaths of agriculture, weaving or carpentry.

Apprehension is sometimes expressed, by 'Iraqis themselves, that the primary schools are turning out nothing but clerks. In an eastern country this is almost bound to be the effect of a general literate education. The remedy sometimes suggested is to introduce vocational training into the primary schools. This is hardly possible. But if education in 'Iraq ever becomes compulsory it might be worth while to shorten the primary course and make it a rule that every boy who does not go on to a secondary school should be obliged to supplement his primary education by a vocational training.

In the passing-out examination for 6th year primary boys, held in July simultaneously in various centres, 673 boys from 50 schools (39 Government and 11 denominational) competed, and 236 were successful. The percentage of successful candidates was slightly lower than last year, owing to the raising of the standard.

Fees.

All fees in primary schools have now been abolished.

(b.) Secondary Schools.

The numbers and classes in the secondary schools of 'Iraq are at present :—

Full Secondary Schools—					Pupils.	Classes.
Baghdad	...	...	...	...	404	4
Mosul	...	...	...	...	173	4
Intermediate Schools—						
Kirkuk	...	...	...	...	19	2
Basra	...	...	...	...	22	2
Sulaimaniya	...	...	...	...	11	1
Hilla	...	...	...	...	9	1
Najaf	...	...	...	...	19	1
Amara	...	...	...	...	7	1

There is no doubt that the standard of teaching in secondary schools has been much raised in the last few years, and this year the country has for the first time benefited from the pupils who were

earlier sent abroad at Government expense to study for the teaching profession.

The Baghdad Secondary School contains a boarding section, but it is as yet far from fulfilling all the requirements of a secondary school. Like the Training College, and perhaps even more, it needs a site outside Baghdad. Public opinion is veering round in favour of a school run on the lines of an English Public School, but it is to be feared that it will be some time before money can be found for building such a school. The fact that so many 'Iraqis send their sons to the Secondary Department of the University of Beirut shows that they are beginning to realise the value of the influence of a good boarding school. Beirut does much for the boys who go there, and these now number 170.

Another much needed innovation would be a system of Government scholarships from primary schools in the country to the secondary schools in Baghdad and Mosul. In spite of their lowness, the fees charged for boys at secondary schools are undoubtedly a deterrent even to rich parents.

The normal secondary course is one of four years. For the first two years the education is general, for the last two the option is given to the boys of specialising either in literary or in scientific subjects.

In the summer of 1926 a common examination was held in Baghdad for graduating pupils from the secondary schools. Thirty-two passed out from the Baghdad Secondary School and six from Mosul.

In the course of the year the Secondary Schools had their scientific equipment completed. Those pupils who are successful in the passing-out examination are now exempted from the preparatory year at Beirut University, and it is hoped shortly to persuade the University authorities to exempt them from the freshman year also.

The evening Secondary School in Baghdad, intended for those who are debarred by their occupations from attending the day school, now contains 96 pupils.

(c.) *Girls' Schools.*

These have increased in popularity and efficiency rather than in numbers, and the Central Girls' School, Baghdad, is better equipped for its purpose than any school in the country. Special facilities are being made for the teaching of hygiene and domestic economy. The opening of a boarding Training College for Girls at Baghdad has had to be deferred till next year, but the plans and the site are ready. Among all except the most reactionary it is now generally recognised that female education is the best guarantee of progress and enlightenment.

5. Non-Government Schools.

Rupees 68,000 was spent on grants-in-aid to these schools in the year 1926, and the grants as usual were distributed according to need, merit and educational standard. Most of the denominational schools, especially the Jewish schools, have made great and successful efforts to improve their programmes on lines suggested by the Ministry. 106 students from 11 denominational schools entered the public 6th year primary examination in July 1926, and 52 of them were successful. But there are still schools which constantly press to have their certificates recognised as equivalent to Government certificates. The Ministry has so far succeeded in resisting this pressure, and it is to be hoped that the concession will not be given until the schools in question have at any rate proved their worth by sending in their pupils to the common 6th year primary examination. This is thrown open free of cost to all schools every year, and, as it is held in different centres all over the country, it is not unreasonable for the Government to insist that those who desire certificates should compete for them in the ordinary way.

A special adviser has been sent out from England to supervise Jewish schools in Baghdad and to help in the teaching. As his wife is also a trained teacher, the Jewish schools should profit greatly by their experienced help.

The Ministry in the course of the year has also held free classes for training non-Government schoolmasters and schoolmistresses.

6. Technical Education.

The Baghdad Technical School has at last been able to insist on a proper standard of entry. It gives courses in wood-working, metal-working and electrical fitting, all of which are based on a complete primary education. It has also held two classes for wireless operators.

This year for the first time it has been able, by the establishment of a boarding section, to take 2 boys from every province in the country. It only remains to persuade the general public that a technical education is a useful investment, and that the demand for 'Iraqis with technical training is likely to be for some time in excess of the supply.

Unfortunately the school has recently suffered a set-back in being turned out of its building, which is required for another purpose.

7. Higher Schools.

The Engineering School is now working on a 4-years' programme based on a complete secondary course. This programme, in view

of the low standard of technical attainment in the country, is perhaps ambitious. At present the chances of employment for local engineers are generally regarded as highly speculative, and in consequence nearly all the pupils in the school are candidates for Government employment. And, in order to make the school justify its cost, it will be necessary for the technical departments to offer salaries proportionate to the salaries given in other ministries to men of equal qualifications. This matter is at present under consideration.

An Agricultural School was opened at Rustam Institute in the autumn of 1926. About 20 pupils presented themselves, and though the instruction is free, they pay for their own board. The standard of entry was nominally that of the 4th year secondary, but this was found to be too high. At the moment it seems likely that the school will have to be converted into a practical farmers' course, with a more advanced course to follow for those who show an aptitude and a desire to carry their training further.

It is hoped to open a Medical School next autumn.

The Veterinary Department has now 8 pupils under training in India.

The Law School is much as it was. Its numbers are decreasing, which is a healthy sign as it shows that the efforts to restrict the school to *bonâ fide* lawyers have been partially successful.

It has not yet been found possible to utilize for secular educational purposes a part of the surplus accommodation of the Al al Bait University.

The Ma'had al 'Ilmi, or rather the classes for illiterates started in the first place by the Ma'had al 'Ilmi, still continue with undiminished numbers in the large centres, though in the villages, as was only to be expected, the attendance is going down in proportion as the needs of adults for an elementary literary education have been satisfied.

8. Kurdish Schools.

Special efforts have been made this year to foster Kurdish education. Four new primary schools have been opened at Rust, Battas, Makhmur and Rania, and, after considerable hesitation, secondary classes were opened at Sulaimaniya and Arbil. The latter was closed down on account of the insufficient number of pupils. Kurdish is the language of instruction in all these schools, and as far as possible teachers have been appointed who are not only Kurds themselves, but are also familiar with the dialect of the particular

place. School books have been printed, and are still being printed, in Kurdish, 5 letters having been added to the Arabic alphabet for that purpose. The principle has not been abandoned that Arabic should be studied as a second language up to a high standard of proficiency.

9. Scholarships Abroad.

In the autumn of 1926, 22 students were sent abroad for study at the expense of the 'Iraq Government. Of these eight are intended for the service of other ministries—2 for Law, 2 for Engineering, 2 for Agriculture, 2 for Medicine. The remaining 14 are earmarked for Education. Of the total of 22, 3 have been sent to America, 7 to Beirut and the remainder to England.

There are in addition 11 previously sent to Beirut and 4 in England. Besides these, the Ministry of Auqaf has sent 2 students to England and one to America. A certain number of 'Iraqis are also studying in Europe at their own expense.

10. Health Conditions.

Regular medical inspections of schools are still held, and in the coming year it is hoped to employ, as a regular school doctor, an 'Iraqi who is now in the medical school of Aberdeen University. Special classes are also being held for selected teachers in the treatment of trachoma. Physical training in the schools still remains too mechanical. Correct positions are not enough insisted upon and most of the work is listless. There are now 7,733 Boy Scouts in 'Iraq. Three rallies were held in the course of the year, and the Scouts gave material assistance in Baghdad at the time of the floods.

11. Buildings.

A considerable number of new schools have been built this year, and additions made to others. Two of these—Qurna and Ali Gharbi—have been built out of Maude Memorial funds. Some have been built or enlarged with the assistance of public subscriptions. And large additions have been made to the Baghdad Training College, the Baghdad Secondary School, and the Baghdad Central Girls' School. A secondary school at Hilla has been built from public subscriptions.

In the autumn of 1925 Parliament voted that new educational buildings should be a first charge on any unexpected savings which might be effected in the general revenues at the end of the financial year. Actually the Ministry of Education by this decision only benefited to the extent of a very small sum.

12. Conclusion.

The chief matter of public importance in the year under review has been Parliament. Though this was formally opened in July 1925 its work hardly began until 1926. As was to be expected, the Chamber has shown great interest in education, and a willingness to give whatever is asked for. On the other hand, it has greatly added to the volume of criticism which from day to day attacks nearly every activity of the Ministry of Education. Such interest in education may be a hopeful sign of a healthy development in self-government, but an excess of it often makes it difficult for the officials of the Ministry to carry on their routine duties.

The Ministry of Education is like a man who is believed to be sick, and for whom a number of physicians and surgeons have prescribed courses of treatment and major and minor operations, each based on a diagnosis made before the patient has been seen. The patient's own remedy in this case would be to be allowed to get up and walk.

However, it is perhaps inevitable that education should suffer from an excess of interest. What is to be regretted is not so much the interest that is taken as the unfruitfulness of the criticism.

From the point of view of the internal economy of the Ministry, the greatest need at the moment is to develop character and thoroughness in the pupils. Everything possible at the moment is being done to supply the schools with capable teachers. But education is still regarded as a process in which the teacher is the agent and the pupil the patient. Practically nothing has been done as yet to convince parents and pupils or even teachers that preparation for lessons is as important as the lessons themselves. Of course, domestic conditions in this country make home work difficult. But even if it were easy it would still be neglected because its value is not realised. Something has been done this year by setting aside periods for preparation in certain classes. But it is to be feared that most teachers regard their own discourses as educationally more valuable than the attempts made by the pupils themselves to apply, in their own work out of school, the principles and rules that they have learnt in school.

VIII. MINISTRY OF AUQAF.

1. Administration and Education.

The policy of previous years has been followed during 1926.

The Ministry's educational work has been increased, a new feature being the despatch of four students for higher education abroad. Two of these have gone to study agriculture in America,

one to Liverpool to study architecture, and the fourth to Oxford to take the degree course there. The comparative figures of expenditure on education for 1924, 1925 and 1926 are given below.

	1924.	1925.	1926.
	Rs.	Rs.	Rs.
<i>Higher Education—</i>			
Al al Bait University	12,800	52,800	78,325
Students abroad	—	—	15,000
<i>Secondary Education—</i>			
Imam al Adham College, Baghdad	67,045	71,184	66,096
Sulaimaniya-Rahmaniya, Basra	35,040	35,444	37,064
Madrasiat al Ilmiya, Kirkuk ...	15,600	6,500	12,000
Madrasiat al Islamiya, Mosul ...	6,000	6,000	12,000
Madrasiat al Ilmiya, Samarra ...	7,430	7,438	—
<i>Elementary Education—</i>			
Baba Gurgur School, Baghdad	2,340	2,220	2,340
Umariya School, Baghdad ...	2,340	2,220	2,340
Haiderkhana School, Baghdad	2,520	2,400	2,520
Adhamiya School, Adhamiya ...	3,336	2,216	3,336
Salman Pak, Salman Pak ...	3,845	2,940	3,000
Manawi School, Basra ...	2,880	2,820	3,444
Sabiliat School, Basra ...	2,880	2,820	3,273
Tahdhib School, Basra ...	1,020	1,020	1,020
Muhaila School, Basra ...	2,880	2,820	3,273
<i>Grants-in-aid to private Moslem Schools—</i>			
Al Ghari School, Najaf ...	8,000	10,000	10,000
Al Najat School, Basra ...	7,470	7,470	7,470
Ma'had al Ilmi, Baghdad ...	2,200	1,800	1,800
Al Tafaidh School, Baghdad ...	—	4,000	4,000
Dar al Itam, Baghdad ...	—	3,000	8,000
Al Husainiya, Baghdad ...	—	2,000	2,000
Al Hashimiya, Baghdad ...	—	2,000	2,000
Al Mufid, Kadhimain ...	—	2,000	2,000
Madrasiat al Jafariya, Baghdad	—	4,000	4,000

2. Revenue and Expenditure.

The estimates and accounts of the Ministry of Auqaf are maintained under 3 main headings :—

- I. Auqaf Madhbuta.—This heading comprises estates and properties the management of which has been transferred from private trustees to the Ministry of Auqaf.
- II. Auqaf Nabawi.—This covers estates and properties the net revenues from which are, in so far as their original objects are discoverable, destined for the relief of the poor of Medina. The Ministry acts as a Trustee in these transactions.

III. Auqaf Holy Shrines.—These are small auqaf, consisting mainly of burial fees, the revenues from which are devoted to the expenses and maintenance of the holy shrines at Karbala, Najaf, Kadhimain and Samarra.

The receipts and expenditure during the financial year ended the 31st March, 1926, were as follows:—

I. Auqaf Madhbuta—			Rs.
Revenue ...	...	...	16,90,655
Expenditure ...	...	...	14,14,448
II. Auqaf Nabawi—			
Revenue ...	...	...	2,75,754
Expenditure ...	...	...	3,75,754
III. Auqaf Holy Shrines—			
Revenue ...	...	...	71,033
Expenditure ...	...	...	65,186

Total Auqaf Receipts—Rs. 20,37,442.

Total Auqaf Expenditure—Rs. 18,55,388.

Arrears of revenues have increased and are likely to increase further unless the Ministry collects dues with greater determination. The totals outstanding at the end of the three past years were:—

						Rs.
1924	...	...	...	...	...	14,06,478
1925	...	...	...	...	...	14,01,969
1926	...	...	...	...	...	16,92,472

The sources of income cancelled by Parliament in the 1925–26 budget have not been replaced and the continued fall in the rental-value of the Auqaf properties presents a prospect of a serious deficit in a few years' time. The total rentals in the Baghdad district alone have fallen from Rs. 7,73,580 in 1925 to Rs. 6,34,436 in 1926; a decrease of Rs. 1,39,144 or eighteen per cent. This fall has been continuous since 1921, and it is recognised that steps must be taken to provide for the further fall which is inevitable in 1927.

3. Ministers.

Hamdi Beg al Pachachi was Minister until the 20th November, 1926, when Amin Ali Effendi Bashayan was appointed.

APPENDIX.

Law for the Encouragement of Cultivators for the Use of Pumps, 1926.

WE, KING OF IRAQ.

Pursuant to the decision of the Senate and the Chamber of Deputies, do hereby order as follows:—

Article 1.—This law shall be cited as “Law for the encouragement of cultivators for the use of Pumps, 1926.”

Article 2.—In this law the expression “Pumps” shall apply to pumps driven by engines to irrigate land; and the expression “Government share” shall cover any Government demands in respect of the 1/10, 1/5, 2/5 or fixed (Maqtu) share.

Article 3.—All enhancement of land produce resulting from the use of pumps in respect of land already under cultivation, and similarly the whole land produce resulting from the use of the said pumps in respect of lands which were previously uncultivated shall be exempt from Government share.

Article 4.—The enhancement of land produce irrigated by pumps shall be calculated by taking the average land produce for four consecutive years preceding the date of the installation of the pumps. Land which has been left fallow for 4 consecutive years preceding the date of the installation of the pumps shall be regarded as uncultivated.

Article 5.—The period of exemption under article 3 shall cover 4 consecutive harvests, i.e., 2 shitwi and 2 saifi.

Article 6.—Applicants for exemption shall refer their cases to the Qaimmaqam or the Mutasarrif of their Liwa, submitting all documents and proofs, referred to in the instructions to be issued by the Ministry of Finance in accordance with article (10), in order to establish their right of exemption. The Mutasarrif shall issue his decision on the exemption within one month, taking effect from the date of receipt of the application by his office unless there are *force majeure* reasons for not acceding to their requests within the statutory period in which case the applicants shall be informed accordingly. At any rate, the Mutasarrif should subsequently expedite the issue of his final ruling before the expiry of the harvest season.

Article 7.—No claim for exemption shall be entertained unless it is made within two months from the date of installation of the pump.

Article 8.—The rights of persons who gave notice to the Government of the installation of machinery and had under Circular No. 33 dated the 18th May, 1920, acquired certain rights of exemption from the payment of revenue shall be maintained in the following manner:—

As from the date of the notice of the installation of pumps persons who installed machinery before the coming into force of this law shall, from the date of the installation of the said pumps be exempted from the payment of the Government share, *vide* article 3 (or refund of the revenue paid as the case may be) provided that the period covered by such exemption (or refund) shall not extend to more than 3 harvest seasons after the date of installation of the pumps, and no claims for exemption or refund, in respect of crops harvested before the said date shall be entertained. Claims for exemption or refunds under this article should be submitted to the Mutasarrif within 2 calendar months of the date of coming into force of this law.

Article 9.—Pumps set up before the end of September will be considered as having helped to irrigate the ensuing shitwi crop; similarly pumps set up before the month of March shall be considered as having helped to irrigate the ensuing saifi crop and the period of exemption will be reckoned as including those crops.

Article 10.—The Minister of Finance may issue regulations for the execution of this law, particularly as regards the matter of obtaining proofs, which he may consider appropriate for the establishment of the right to exemption and regarding the enhancement accruing through the use of pumps.

Article 11.—This law shall come into force 15 days after the date of its publication in the *Official Gazette*.

Article 12.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this the 13th day of February, 1926, and the 2nd day of Sha'ban, 1344.

FAISAL.

Prime Minister,

'ABDUL MUHSIN AL SA'DUN.

Minister of Finance,

SABIH NASHAT.

Law for the Registration of Merchants, Artizans and Professional Persons for the Year 1926.

WE, KING OF 'IRAQ.

With the approval of the Senate and the Chamber of Deputies, do hereby order as follows :—

Article 1.—This law, shall be called "Law for the Registration of Merchants, Artizans and professional persons (No. 17) of 1926.

Article 2.—In this Law, the word "Persons" shall mean :

- (a) All 'Iraqi and Foreign Merchants.
- (b) 'Iraqi and Foreign Companies.
- (c) Branches of 'Iraqi and Foreign Companies.
- (d) Artizans, professional persons and traders who do business in 'Iraq, with the exception of those Cultivators and villagers who do business in villages of less than 200 houses.

Article 3.—The Minister of Finance shall require persons to complete forms drawn up by him for the registration of their addresses, occupation and place thereof, and any information which he desires to register.

These forms shall be distributed to the persons by means to which they are accustomed.

The persons should fill in the information required in the forms according to facts and should return these forms, duly signed or sealed, to the Senior Finance official in the area or any one acting on his behalf within the period specified by the Minister of Finance and which he shall announce in the papers.

Article 4.—Persons should also furnish all details required by the Minister of Finance in respect of the Clerks and employees working in their offices in the manner and within the period specified by the Minister of Finance.

Article 5.—Persons who do not receive the forms mentioned in Article 3 above should apply for the same to the Senior Finance official of their place or any one acting on his behalf within a period of not more than a month from the date on which it comes to their knowledge that such forms have been distributed to persons in their positions.

Article 6.—Any one contravening the provisions of this law shall be punished in accordance with Section 126 of the Baghdad Penal Code.

Similarly any one who furnishes wrong details shall be punished in accordance with Section 159 of the said Code.

Article 7.—The Minister of Finance should issue instructions to facilitate the execution of this Law.

Article 8.—This Law shall come into force one month after its publication in the *Government Gazette*.

Article 9.—The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 24th day of February, 1926, and the 12th day of Sha'ban, 1344.

FAISAL.

Prime Minister,

Minister of Finance,

'ABDUL MUHSIN AL SA'DUN.

SABIH NASHAT.

The Chambers of Commerce Law, 1926.

CHAPTER I.—FORMATION OF CHAMBERS OF COMMERCE.

WE, KING OF 'IRAQ.

With the approval of the Senate and the Chamber of Deputies, do hereby order the enactment of the following Law:—

Article 1.—This Law shall be called "The Chambers of Commerce Law, 1926," and shall come into force from the date of its publication in the *Government Gazette*.

Article 2.—Chambers of Commerce are public institutions formed by merchants to represent and safeguard the interests of commerce in certain areas to be defined by the Minister of Finance.

Article 3.—Chambers of Commerce shall be formed by a decision of the Minister of Finance either directly or upon receipt of a demand from the merchants.

Article 4.—All merchants, bankers, money-changers, brokers and contractors of any nationality, residing in 'Iraq, may join a Chamber of Commerce.

Article 5.—Every Chamber of Commerce shall be managed, in Baghdad, by an Administrative Committee composed of not less than 15 and not more than 18 members. In other Liwa this No. shall not be less than 9 and not more than 12.

Members of Chambers of Commerce shall not be less than 25 years of age and should have done business as merchants for not less than 5 years.

Persons who have been sentenced for a crime, or for misdemeanour, or have become bankrupt shall not be eligible for election.

Article 6.

(a) The election of the Administrative Committee shall be carried out, from among the merchants and the members of the Chamber of Commerce, by secret vote.

Two Members from one Company should not be elected.

(b) The Minister of Finance, in Baghdad, and the Mutasarrifs in the other Liwas, shall fix a date and place and call upon the merchants to elect the Administrative Committee.

(c) Non-'Iraqis may be elected Members of the Administrative Committee subject to their number not exceeding 1/3rd of that of the total No. of the Committee.

- (d) Chambers of Commerce may appoint to their Administrative Committees Honorary Members selected from those who have really served the Commerce in an extraordinary manner or of Graduates of High Commercial Schools without taking into consideration the age and the business years mentioned in Article 5.
- (e) The term of office in the Administrative Committees of Chambers of Commerce shall be 4 years; one half of the members to be changed every two years. Ex-members may be re-elected.
- (f) The division of half the members, for the first time, shall be by ballot.
- (g) Should any of the elected members refuse to serve, he shall be replaced by the member, in order, who obtained the most votes.
- (h) The Members of the Administrative Committee shall select, from among themselves, a President, a Vice-President and a Secretary, and shall state this in a report to be submitted in Baghdad, to the Minister of Finance and in other Liwas to the Mutasarrifs.
- (i) The election of the President, Vice-President and Secretary shall be carried out every two years and should be by majority of votes (*e.g.*, one vote over half the number of the Members of the Committee). They are eligible for re-election.
- (j) In the event of any member dying or resigning or becoming bankrupt or being sentenced for a crime or misdemeanour, he shall be replaced, for the remaining period of membership, by the member second to him in order.
A member who does not attend the meetings for 4 months without justification shall be considered as having resigned.
- (k) The Members of the Administrative Committee of the Chambers of Commerce shall carry out their duties free.

Article 7.—The duties of the President, Vice-President, Secretary, and the manner of Meeting, Voting and the Administration of the Chambers shall be defined by an internal regulation to be approved by the Minister of Finance.

Article 8.—The subscription fees and the charges to be collected by the Chambers of Commerce for services rendered under this Law shall be on a fair basis with the local need.

The Administrative Committee should submit a list of the same to the Minister of Finance for approval. The Administrative Committee may, from time to time and with the approval of the Minister of Finance, amend the said list.

CHAPTER II.—DUTIES OF CHAMBERS OF COMMERCE.

Article 9.—The duties of Chambers of Commerce are :—

- (a) To furnish Government Departments and the Courts with advice and information asked for in regard to Commerce, Industry, the Chambers and the procedures followed in Commercial transactions.
- (b) Give their opinion on means which lead to the bettering and extension of the trade and industry, suggest the amendment of : the Commercial and Industrial Laws, Customs Tariffs—Matters pertaining to the opening of roads, the means of transport whether by land, river or sea or by telegraph, post or telephone and the Concessions which are granted to Commercial or Industrial Institutes.
- (c) Try to disperse the elements which bar the progress of Commerce in the Country and ask the Government's assistance for this purpose.

- (d) Draw up a register containing the prices of piece-goods, effects, corns, and exchanges and shall give a copy thereof or shall answer a question in this respect against a certain fee.
- (e) May arbitrate in the settlement of Commercial disputes and differences arising between two merchants or more at the demand of both parties and according to their agreement.
- (f) Certify the extent of richness of guarantors and their ability to carry out their guarantees.
- (g) Grant certificates as to the origin of goods imported from 'Iraq.

Article 10.—Every statement made by a Chamber of Commerce at the demand of any Court or Government Department, in accordance with Article 9 of this Law shall be considered as valid unless the contrary is proved.

Article 11.—Chambers may depute experts from amongst the merchants members to join the Committee to scrutinize certain matters, examine goods, &c., so as to draw up the required certificate.

Article 12.—The "Mumayiz" arbitrator, Expert, Sandik and the Mamur for scrutinizing the registers of merchants shall be elected, for the settlement of cases, from the merchants members of the Chamber of Commerce.

Article 13.—At the demand of the Government or of any official Department one of the merchants, who is a member of the Chamber, shall be selected to attend the auction or the pricing of effects and goods done by experts for which he shall receive a fee.

Article 14.—No merchant, contractor or broker shall be accepted in Government's auctions unless he produces a certificate that he is a member of a Chamber of Commerce.

Article 15.—No merchant, banker, broker or contractor who is not a member of the Chamber of Commerce of his District shall benefit from the provisions of this Law.

Article 16.—Every Chamber of Commerce should submit yearly to the Minister of Finance a detailed report on its work and budget. The Chamber may print the same in the local papers.

Article 17.—Resolutions, letters, certificates and attestations shall not be considered as valid unless signed by the President or, in his absence, by the Vice-President and sealed with the official seal of the Chamber.

Article 18.—The Committees of the Chambers of Commerce should maintain the following registers which shall be subject to inspection at any time, by the Minister of Finance or any one appointed by him for this purpose :

- (a) A register containing the names and addresses of all members and the nature of their business.
- (b) The minutes of all meetings.
- (c) A register of the receipts and expenditure.
- (d) A register containing copies of certificates, reports and letters issued by the Chamber.
- (e) A register for the prices of goods as indicated in paragraph (d) of Article 9.

Article 19.—Chambers of Commerce may correspond between themselves or may appoint correspondents for obtaining information in regard to the movement of Commerce and Industry.

CHAPTER III.—COMMERCIAL SOCIETIES.

Article 20.—A number of 'Iraqi merchants, or of any other nationality, may form Commercial Societies in 'Iraq for the purpose of bettering

one or various special kinds of goods. All the members of any such Society may be of one nationality.

Article 21.—Commercial Societies shall have no legal form and shall not enjoy the rights mentioned in Articles 9 and 10 of this Law.

Article 22.—Commercial Societies may belong to a Chamber of Commerce and be a branch thereof subject to the concurrence of the Chamber of Commerce. The Minister of Finance should be informed of this.

Article 23.—Persons desiring to form a Commercial Society should submit to the Minister of Finance a list containing the following particulars :—

- (a) Names of the Promoters.
- (b) Title of the Society.
- (c) A full description of the objects thereof.
- (d) Its Headquarters.
- (e) Names of the Members of their Administrative Committee, their qualities and addresses.
- (f) A copy of the proposed rules of the Society signed by all the Promoters.

Article 24.—Chambers of Commerce may select one of the Commercial Societies within their areas, or in places where no Chamber exists, to carry out the duties enumerated in Articles 9 and 10 of this Law. Certificates and reports issued by such Society shall not be considered as valid by the Government or the Courts unless certified by the Chamber of Commerce of that area.

CHAPTER IV.—GENERAL PROVISIONS AND PUNISHMENTS.

Article 25.—The Minister of Finance on receipt of a demand from merchants for the formation of a Chamber of Commerce, should give his decision, within 15 days from the date of receipt of the demand, approving, rejecting or modifying the same.

Should no decision, or a rejection be given, the applicants may then submit the matter for decision to the Council of Ministers whose decision shall be final.

Article 26.—The Minister of Finance has the right of supervision on all matters, transactions and accounts of the Chambers. He may withdraw permission should any Chamber deal with matters not within its objects or speciality, and in this case the Chamber shall have the right to object to this decision (within one month) and to submit the matter to the Council of Ministers whose decision shall be final.

Article 27.—Every person who is a Member of a Chamber formed without the approval of the Government or who frequents the premises of a Chamber or attends the meetings of a Chamber in respect of which the approval of the Government has been withdrawn shall be punished with a fine from Rs. 50 to Rs. 200.

Article 28.

(a) The President, Vice-President and Secretary of Chambers of Commerce, which do not maintain the registers enumerated in Article 18 shall, after warning by the Minister of Finance in Baghdad and by the Mutasarriifs in the other Liwas, be punished with a fine from Rs. 50 to Rs. 200.

(b) Should an Inspector deputed to inspect the registers be prevented from carrying out his duties, the member of the Administrative Committee who prevents him shall be punished with a fine from Rs. 10 to Rs. 50.

Article 29.—Chambers formed not in accordance with this Law shall not be taken into consideration.

Article 30.—The Regulation for the formation of Chambers of Commerce and Industry dated the 31st May, 1910, is hereby cancelled.

Article 31.—The Minister of Finance is charged with the execution of this Irada.

Made at Baghdad this 9th day of May, 1926, and the 27th day of Shawal, 1344.

FAISAL.

Prime Minister,

'ABDUL MUHSIN AL SA'DUN.

Minister of Finance,

SABIH NASHAT.

The Infectious Diseases Law, 1926.

WE, KING OF 'IRAQ.

With the approval of the Senate and the Chamber of Deputies, do hereby order the enactment, of the following Law :—

Article 1.—This law prescribes the measures to be taken on the appearance of infectious diseases. An infectious disease is one which is communicable to others by infected persons, places or articles.

Article 2.—The "Local Health Authority" shall mean such officials as the Director of Public Health may authorize for the purposes of this Law.

Article 3.—This Law shall apply to the diseases set out in Part I of the Schedule appended hereto.

The Minister of the Interior, at the request of the Director of Public Health, may, by special notification in the *Official Gazette* include in Part I any disease mentioned in Part II and the provisions of this notification shall apply in respect of such disease throughout the whole of 'Iraq or such districts as may be specified in the notification. Any such notification may, if necessary, be altered or cancelled by the Minister of the Interior.

Article 4.—Whenever a person is found to be suffering from an infectious disease or if there be sufficient grounds for believing that he is so suffering, notification shall be made within 24 hours to the nearest Doctor or Health Office in the towns or to the Mudir of the Nahiya, in the villages.

The Mudir of the Nahiya will at once forward any such notification to the nearest Health Office. The expression Health Office shall mean the office of the Local Health Authority or a Government Dispensary.

Article 5.—(1) The duty of making the notification falls upon the doctor visiting or treating the case and in his default upon—

(2) The head of the family of the patient or the nearest relative living with him, or upon.

(3) The person who owns or occupies the room or place where the case occurred.

(4) If the case occurred in an hotel or a boarding house the duty falls upon the tenant or manager of the establishment.

(5) If the case occurred among the scholars or the staff of a school, the Director of such school shall be responsible for notification.

If the person bound to make the notification is himself ill of the disease, or if the owner or tenant is absent, the duty of notification falls upon those in attendance on the sick person.

Failure to comply with this article in the case of all persons practising any branch of medicine shall be regarded as professional misconduct.

Article 6.—The Local Health Authority, through its officials, is authorized at his discretion to disinfect all houses, encampments or other premises in which cases of infectious diseases have occurred or in which there are good reasons to believe that they have occurred. The disinfection may include any objects within the house which the Local Health Authority may consider infected. The Local Health Authority at his discretion may destroy the infected articles. The owner of articles so destroyed may receive compensation from the Municipality in the case of the disease occurring within Municipal boundaries, or from the Government in places where no Municipality exist. Before compensation is made the value of the articles must be estimated by the Municipality or the Government respectively.

Article 7.—The Local Health Authority may move to an Isolation Hospital, or to other institution provided for the Isolation of patients, any person suffering from an infectious disease if the Local Health Authority is of opinion that the patient cannot be satisfactorily isolated where he is.

If the Local Health Authority decide that the case may be isolated at the house, the Local Health Authority may take necessary measures for Isolation of the place or the patient and his attendant from other persons.

Such measures may include a prohibition of access to the house by any except such persons as he shall authorise for special purposes until such time as the house is free from infection.

Article 8.—The Local Health Authority has power to take necessary measures for the medical observation and surveillance of persons who though not at the time suffering from such diseases are proved to be "Carriers" of the germs of an Infectious disease and liable to disseminate the infection thereof to others.

Article 9.—The Local Health Authority may prohibit any person suffering from an infectious disease from taking part in any work concerning the preparation, sale or transport of articles of food and drink, including work in cafés, restaurants, hotels or similar establishments.

The responsibility for the execution of this measure falls upon both the employer and the employee.

Article 10.—In the case of plague or cholera existing in or threatening a district the Director of Public Health may by a public notification declare the necessity for the inoculation of all persons living in, entering or leaving that district, except persons seriously ill from any cause, infants in arms and persons producing evidence of having been so inoculated within 6 months.

Article 11.—If a scholar of a school is suffering from an infectious disease the Director must immediately exclude him from school and prohibit the attendance at school of others living in the same house until the Local Health Authority shall certify that the danger of spreading the infection has disappeared.

The Director or teacher will at the same time notify the case according to Article 4 of this Law. He will at all times at the request of the Local Health Authority produce for his inspection the attendance registers of his school in order that the Local Health Authority may ascertain the cause of the absence of any scholars.

Article 12.—For the purpose of preventing the spread of infectious diseases the Local Health Authority has power, by order in writing handed to the Director, Manager or some other responsible person, to order the closure of any school, public or private or any public place of entertainment.

Article 13.—No person suffering from an infectious disease shall expose himself in any public place or being in charge of any infected person shall so expose him or permit him so to expose himself or give or sell any infected bedding, clothing or similar articles without previous disinfection. And also it is prohibited to sell used clothing imported from abroad without previous disinfection unless the importer produces official evidence that it had been disinfected in its place of origin.

Article 14.—It is prohibited for any person suffering from an infectious disease or for any articles so infected to travel or be transported in any public conveyance without the permission of the Local Health Authority. Such permission may be made subject to such conditions as the Local Health Authority may think fit.

Article 15.—The Local Health Authority has power to enter and inspect any dwelling house or any place whatsoever in which it is suspected that a case of infectious disease may exist. Such entry and inspection shall be made between the hours of sunrise and sunset, and with due regard to the convenience of the occupants, provided that if a case of Cholera is suspected entry and inspection may be made at any time, with due regard to the convenience of the occupants and according to the existing rules of entry.

Article 16.—In case of obstruction to the entry and inspection prescribed by the preceding article, the Local Health Authority may call for the assistance of the Police to enable the necessary entry and inspection to be made. Upon receipt of his written certificate that entry and inspection are necessary in the interest of Public Health, the Police may use the force necessary to effect the inspection and investigation.

Article 17.—In order to prevent or check the spread of infectious disease the Local Health Authority may order the owner or occupier of a house or other premises forthwith to cleanse the same as prescribed by them and such order shall be complied with within 24 hours.

Article 18.—In order to prevent or check the spread of infectious diseases the Minister of the Interior may at the request of the Director of Public Health, by notification in the *Official Gazette* make regulations prescribing :—

- (a) Measures necessary for the examination of travellers and their detention.
- (b) The surveillance of persons suspected to be suffering from or having been in contact with Infectious Diseases.
- (c) The notification of deaths and the burial of bodies.

Article 19.—Any person who—

- (a) Obstructs the Local Health Authority, in the execution of his duties under this Law.
- (b) Contravenes or opposes any order made by the Local Health Authority, under powers granted to him by this Law.
- (c) Otherwise contravenes any provisions of this Law, shall be guilty of an offence against this Law and shall be liable to fine not exceeding Rs. 300 or to imprisonment for a period not exceeding 3 months or to both fine and imprisonment.

The like punishment shall be awarded to any person who assists or is party to an offence against this Law.

Article 20.—(1) As regards small-pox this Law shall be considered to be in addition to the provisions of the vaccination Law 1922.

- (2) Sub-section 1 of Article 10 of the Law of Medical Practice 1925, is hereby repealed and also the Turkish Law of infectious disease issued on 17th Jamad al Awal, 1332, and also the Civil Commissioner's Notification of the 1st February, 1918, regarding infectious diseases,

and the infectious diseases Notifications issued by the Political Officer at Mosul, in 1919.

Article 21.—This Law shall come into effect 15 days after the date of its publication in the *Official Gazette* unless something to the contrary has been issued by a special notification under Article 3 herein.

Article 22.—The Acting Minister of the Interior is charged with the execution of this Law.

Made at Baghdad this 8th day of June, 1926, and the 28th day of Dhil Qa'da, 1344.

FAISAL.

Prime Minister
and Acting Minister of Interior,
'ABDUL MUHSIN AL SA'DUN.

SCHEDULES OF THE INFECTIOUS DISEASES LAW.

List of Infectious Diseases.

Part I.

- | | |
|---------------------|-------------------------------|
| 1. Cholera. | 11. Typhoid Fever. |
| 2. Plague. | 12. Paratyphoid Fever. |
| 3. Small-pox. | 13. Puerperal Fever. |
| 4. Typhus Fever. | 14. Tetanus. |
| 5. Relapsing Fever. | 15. Chicken-pox. |
| 6. Diphtheria. | 16. Anthrax. |
| 7. Measles. | 17. Erysipelas. |
| 8. Whooping Cough. | 18. Cerebrospinal Meningitis. |
| 9. Mumps. | 19. Encephalitis Lethargica. |
| 10. Scarlet Fever. | |

Part II.

- | | |
|----------------------------|----------------------------------|
| 1. Leprosy. | 8. Malaria. |
| 2. Rabies. | 9. Trachoma. |
| 3. Pulmonary Tuberculosis. | 10. Venereal Diseases. |
| 4. Dysentery. | 11. Any other diseases which are |
| 5. Influenza. | communicable to others by |
| 6. Schistosomiasis. | infected persons, places or |
| 7. Ankylostomiasis. | articles. |

Customs Duty Drawback Law, 1926.

WE, KING OF 'IRAQ.

With the approval of the Senate and the Chamber of Deputies do hereby order the enactment of the following Law :—

Article 1.

(1) This Law shall be called "The Customs Duty Drawback Law, of 1926."

(2) It shall come into force fifteen days after its publication in the *Official Gazette*.

2. When goods which have been imported into 'Iraq by sea or land from any Foreign country and upon which duties of Customs have been paid on importation are re-exported from 'Iraq either by sea or land to any foreign country or as provisions or stores for use on board a ship proceeding to foreign port, seven-eighths of such duties will be repaid as drawback, provided that in every such case the identity of the goods be proved to the Collector of Customs and Excise to whom application for re-export is made and that re-export be made within two years from the date of importation as shown by the records of the Customs Station of entry.

The Director of Customs and Excise may extend the term to a period not exceeding two years and two months if it be proved to him in any particular case that such extension is justified.

The provisions of this article to apply only to goods that have not been used in 'Iraq and have not been removed from the packages or coverings in which they are imported, if such removal is prejudicial to proof of identity.

3. As for goods which have been used in 'Iraq, such of them or such classes of them as may be prescribed by Royal Irada shall be admitted to the privilege of drawback, in accordance with the provisions of Article 2, provided that re-exportation is made within six months of arrival of the goods in 'Iraq.

4. Drawback shall only be allowed in the case of goods exported through routes prescribed from time to time by the Minister of Finance.

5. No claim to drawback of Customs duties shall be allowed:—

(1) Upon goods not included in the export manifest if exported by sea, or in such export documents as may be necessary in the case of export by land;

(2) Unless the claim to receive such drawback be made and established at the time of export;

(3) Where the value of the goods at the time of application for re-export is less than the amount of drawback claimed;

(4) Where the claim is for drawback amounting in respect of any single declaration to less than five rupees and the Collector of Customs and Excise thinks fit to reject it, and (5) on salt, unmanufactured tobacco (tetun and tumbeki) and opium or any other article that may be especially excluded by Royal Irada.

6. In the case of an established claim to drawback, payment must be demanded within six months after the date of the declaration for export. When goods are re-exported by land or by water in any vessel other than an ocean-going steamer proceeding direct to sea, such demand must be accompanied by a certificate of entry into the Foreign Custom House of destination in such manner and form as prescribed by the Director of Customs and Excise.

No payment will be made unless the conditions of this article are complied with.

7. Every person or his duly authorised agent claiming drawback on any goods exported shall, if so required, sign a declaration that such goods have been actually exported and have not re-entered and are not intended to re-enter 'Iraq and that such person was at the time of re-export, and continues to be, entitled to the drawback claimed.

8. Prohibition against payment of drawback upon the re-exportation of goods, or any specified goods or class of goods, to any specified foreign country or place may be prescribed by Royal Irada.

9.—(1) Chapter VI of the Indian Sea Customs Act No. 8 of 1878, modified in 1918, shall not apply to 'Iraq after the date of coming into force of this Law.

(2) Every act committed previous to the coming into force of this law which was an offence against the provisions of Chapter VI of the Sea Customs Act shall be deemed to be an offence against this Law, and shall be punished in the manner prescribed by Article 167 of the said Act.

10. The Minister of Finance is charged with the execution of this Law.

Made at Baghdad this 13th day of June, 1926, and this 3rd day of Dhil Hijja, 1344.

FAISAL.

Prime Minister,

'ABDUL MUHSIN AL SA'DUN.

Minister of Finance,

SABIH NASHAT.

The Anglo-Persian Oil Company Concession Law.

WE, KING OF 'IRAQ.

With the approval of the Senate and the Chamber of Deputies, do hereby order the enactment of the following Law :—

Article 1.

(a) This Law shall be called (Law for the concession of the Anglo-Persian Oil Company, Limited), No. 58 for 1926.

(b) It shall come into force with effect from the date of its publication in the *Official Gazette*.

Article 2.—We hereby approve the Agreement dated the twenty-fourth of May, 1926, concluded between Mohammad Amin Zaki, Minister of Communications and Works, on behalf of the 'Iraq Government and T. L. Jacks on behalf of the Anglo-Persian Oil Company, Limited, and set forth in the Schedule attached hereto, in accordance with the provisions of Article 94 of the Organic Law, and shall be considered to be in force with effect from that date.

Article 3.—The Minister of Communications and Works is charged with the execution of this Law.

Made at Baghdad on this 15th day of June, 1926, 5th day of Dhil Hijjah, 1344.

FAISAL.

Minister of Communications and Works,

MOHAMMAD AMIN ZAKI.

Prime Minister,

'ABDUL MUHSIN AL SA'DUN.

SCHEDULE.

AGREEMENT MADE THIS TWENTY-FOURTH DAY OF MAY, ONE THOUSAND NINE HUNDRED AND TWENTY-SIX, BETWEEN HIS EXCELLENCY MOHAMMAD AMIN ZAKI BEG, THE MINISTER OF COMMUNICATIONS AND WORKS, ACTING ON BEHALF OF THE GOVERNMENT OF 'IRAQ (HEREINAFTER CALLED THE GOVERNMENT) OF THE ONE PART, AND T. L. JACKS, ACTING ON BEHALF OF THE ANGLO-PERSIAN OIL COMPANY, LIMITED, HAVING ITS REGISTERED OFFICES AT BRITANNIC HOUSE, FINSBURY CIRCUS IN THE CITY OF LONDON, (HEREINAFTER CALLED THE COMPANY) OF THE OTHER PART.

Whereas the Company is entitled to obtain and develop oil and other substances in 'Iraq according to the terms of a Concession dated 28th May, 1901, granted by the Imperial Persian Government to William Knox D'Arcy (hereinafter called the D'Arcy Concession) and a Protocol signed on 4th/17th November, 1913, on behalf of the Persian, Turkish, British and Russian Governments and an Agreement dated thirtieth day of August, 1925, made between the 'Iraq Government and the Company, such right being limited to an area known as the Transferred Territories and described in the said Protocol.

And whereas the 'Iraq Government is entitled, under the terms of the Concession to a share of 16 per cent. of the net profits of the Company, to be ascertained in such manner as is set out in the said Agreement dated thirtieth day of August, 1925.

And whereas the Government and the Company have agreed to vary the terms of the Concession to the intent that, in consideration of an extension of the period of the Concession, the Company will pay to the Government, instead of a share of profits a royalty dependent on the quantity of substances produced.

Now it is hereby agreed as follows:—

Article 1.—The Company shall pay to the Government a royalty per ton of the substances (other than natural gas) comprised in Article (1) of the D'Arcy Concession won in the Transferred Territories and saved in field storage tanks or reservoirs by the Company, but for the purpose of this provision the Company shall be entitled to deduct from the gross quantity so won and saved

- (a) All water and foreign substances.
- (b) All substances used within 'Iraq by the Company for its operations.

The royalty shall be fixed in manner following:—

- (1) Until a date twenty years after the completion of a pipe-line from the Transferred Territories to a port for export shipment the rate of royalty shall be four shillings (gold) per ton.
- (2) For each period of ten years after the said date the rate shall be increased or reduced by the percentage by which the profit or loss shall be greater or less during the five years immediately preceding such period than during the first fifteen of the aforesaid twenty years provided that (a) "profit or loss" shall mean the difference between the average market price per ton of the aforesaid substances and the average cost per ton of producing, transporting, refining and distributing the same; (b) "average market price per ton" shall mean the total prices (ascertained as closely as possible) obtained for the products of the said substances divided by the total tonnage (ascertained as closely as possible) of such products, and "average cost per ton" shall mean the estimated total cost of producing, transporting, refining, and distributing the said substances divided by the said tonnage; (c) the minimum rate shall be two shillings (gold) and the maximum rate six shillings (gold).

Example.

	£	s.	d.
Average market price per ton during the fifteen years	10	0	0
Average cost per ton during the same period ...	9	0	0
Profit ...	1	0	0
Average market price per ton during the five years	9	10	0
Average cost per ton during the same period ...	8	5	0
Profit ...	1	5	0

Profit has increased by 25 per cent. Therefore royalty is increased by 25 per cent. i.e., from four shillings to five shillings (gold).

The accounts submitted to the Government for the purposes of this sub-section shall be treated as confidential by the Government.

The Company shall also pay a royalty of two pence per thousand cubic feet of all natural gas won in the transferred territories and sold by the Company calculated at an absolute pressure of one atmosphere and at a temperature of 60 degrees Fahrenheit.

The royalties due up to the end of each calendar year shall be paid within three months thereafter.

Article 2.—The Company shall measure, in a method approved from time to time by the Government (which approval shall not be unreasonably withheld), all substances comprised in Article (1) of the D'Arcy Concession and won and saved in the Transferred Territories, and the

duly authorised representatives of the Government shall have the right (1) to examine such measuring; (2) to examine and test the appliances used for such measuring. If upon such examination, or testing, any such appliance shall be found to be out of order, the Government may require that the same be put in order by, and at the expense of the Company, and if such requisition be not complied with in a reasonable time the Government may cause the said appliance to be put in order, and may recover the expense of so doing from the Company, and if upon such examination as aforesaid any error shall be discovered in any such appliance, such error shall, if the Government so decide after hearing the Company's explanation, be considered to have existed for three calendar months previous to the discovery thereof, or from the last occasion of examining the same, in case such occasion shall be within such period of three calendar months, and the royalty shall be adjusted accordingly. If the Company desire to alter any measuring appliance it shall give reasonable notice to the Government, to enable a representative of the Government to be present during such alteration.

Article 3.—The Company shall keep full and correct accounts of all substances measured as aforesaid, and of all quantities exempted from Royalty under Article (1) hereof and the duly authorised representative of the Government shall have access at all reasonable times to the books of the Company containing such accounts, and shall be at liberty to make extracts therefrom, and the Company shall, at its own expense, within three calendar months after the end of each calendar year, deliver to the Government an abstract of such accounts for such year and a statement of the amount of Royalty due to the Government for such year. Such accounts shall be treated as confidential by the Government, with the exception of such figures therein as they think it necessary to publish.

Article 4.—If the Royalties or any part thereof shown by such accounts to be due, or awarded by arbitration, for any year shall be unpaid for the space of three calendar months after the end of such year, or after the award of the Arbitrator, whichever be later, the Government shall have the right to prohibit all export of petroleum and other products until the sum in question be paid. And if payment be not made within three months after the expiration of the aforesaid three months the Government shall have the right to terminate this Agreement and to take without payment all the property of the Company within 'Iraq, including the oil collected in the storage tanks and elsewhere.

Article 5.

- (a) The Company undertakes that it will sell its products in 'Iraq at prices not in excess of the prices at which the Turkish Petroleum Company, Limited, is selling its products in 'Iraq on the basis agreed between the 'Iraq Government and the Turkish Petroleum Company, Limited, under the formula provided for in the Turkish Petroleum Company's Convention dated 14th day of March, 1925.
- (b) Until such prices have been fixed by the Turkish Petroleum Company, the Company agrees to arrange with the 'Iraq Government basic prices *ex* the Transferred Territories Refinery and not in excess of the prices that would result from that formula.
- (c) If so required by the Government, the Company shall not export petroleum from the Transferred Territories until 'Iraq's requirements have been met, provided that the Company shall be released from obligation under this Article if any other person or Company in 'Iraq shall hereafter be able or required by the Government to meet 'Iraq's requirements.

(d) The Company undertakes to keep in stock and reserve for Government use, in such position or positions as the Government may require and at the expense of the Government, such reasonable quantity of petroleum products as the Government may require.

Article 6.—The period of the Concession mentioned in the D'Arcy Concession, the Protocol and the Agreement, dated 30th day of August, 1925, is hereby extended by 35 years and will expire on 27th day of May, One Thousand Nine Hundred and Ninety-Six.

Article 7.—The rights conferred and the obligations imposed on the parties hereto by the D'Arcy Concession, the Protocol and the Agreement, dated 30th day of August, 1925, except in so far as the same have been altered by the provisions of this Agreement, shall continue to be binding on the parties hereto until the expiration of the Concession.

This Agreement made in duplicate is written in the English language and translated into Arabic with the same meaning. In the event of there being any dispute in relation to such meaning the English text shall alone prevail.

Article 8.—This Agreement is subject to the approval by Legislative Act of the 'Iraq Parliament and if not so approved it shall become null and void and shall be deemed never to have been signed.

In witness whereof the parties to this Agreement have set their hands the day and year first above written.

On behalf of the Government of 'Iraq,

(Sd.) MOHAMMAD AMIN ZAKI,

Minister of Communications and Works.

In the presence of—

(Sd.) S. S. ZILKHA.

On behalf of the Anglo-Persian Oil Coy., Ltd.,

(Sd.) T. L. JACKS,

Resident Director.

In the presence of—

(Sd.) H. H. WHEATLEY.

The Interpretation of Laws Law.

WE, KING OF 'IRAQ.

With the consent of the Senate and the Chamber of Deputies do hereby order the enactment of the following Law:—

Article 1.—This Law shall be called "The Interpretation of Laws Law No. 59 of 1926," and shall come into force from the date of its publication in the *Official Gazette*.

Article 2.—The expression "Law" includes: Matters passed with the approval of the Parliament and sanction of H.M. the King and the Laws validated by Articles 113 and 114 of the Organic Law.

The expression "By-law" shall include: What is enacted by H.M. the King on the decision of the Council of Ministers for enforcing the provisions of the Laws in accordance with Article 26 (1) of the Organic Law.

The expression "Marsum" shall include matters passed with the approval of the Council of Ministers and sanction of H.M. the King under sub-section (c) of Article 26 of the Organic Law.

Article 3.—The Laws and Marsums enacted on or after the 21st March, 1926, shall be registered in the Register of Laws and shall be cited by its title and the yearly serial number. By-laws shall be registered separately and shall also be cited by its title and the serial number.

The Laws, Proclamations and By-laws mentioned in Articles 113 and 114 of the Organic Law and enacted before the 1st day of January, 1922, shall be cited by its title and dates. Laws and By-laws enacted after the above-mentioned date up to the 21st March, 1925, shall be cited by its title and serial number as registered in the Register of Laws in the manner shown in the schedule attached to this Law.

Article 4.—Every Law, Marsum and By-law shall come into force 15 days after its publication in the *Official Gazette*, unless the date of its coming into force is otherwise stated in the Law itself.

Article 5.—The following shall be deemed to contain official versions of Laws, Marsums, By-laws, Royal Iradas, resolution of the Council of Ministers and other notifications issued by Ministries and Government Departments.

(1) The *Official Gazette*.

(2) All publications and compilations of Laws, Marsums, By-laws and other Laws, issued by the Authority of the Government.

Article 6.—In all Laws, Marsums, By-laws, unless there be anything repugnant thereto :—

"A" Words imputing the masculine gender shall include the feminine.

"B" Words imputing the singular shall include the plural and dual.

"C" The expression "Person" shall include a juristic person.

"D" "Month and Year" shall mean solar Calendar month and year.

Article 7.—The expression "Government" mentioned in the Laws, Marsums and By-laws of the 'Iraq Government issued up to now and which may be issued in future shall mean, unless otherwise provided, the Minister responsible for the Department concerned.

Article 8.—Every person shall be deemed to know the Law from the date of its coming into force as prescribed by Article (4) hereof.

Article 9.—The power to make By-laws conferred by any Law shall also include the power to cancel, amend or add to such By-laws within the limits prescribed by the Law.

Article 10.—Whenever a maximum punishment is prescribed by Law for the breach of any By-law made, then such By-law may prescribe a less punishment in specified cases.

Article 11.—The Minister of Justice is charged with the execution of this Law.

Made at Baghdad this 15th day of June, 1926, and the 5th day of Dhil Hijja, 1344.

FAISAL.

Prime Minister.

'ABDUL MUHSIN AL SA'DUN.

Minister of Justice.

NAJI AL SUWAIDI.

(Published in the *Waqayi* al 'Iraqiya No. 449 dated 30th June, 1926.)

LAWS AND REGULATIONS ISSUED DURING 1922.

Title of Law or Regulation.	Date.	Serial No. in the Register of Laws.
The Vaccination Law	19-1-22	1 of 1922
Re-appropriation Law in the Budget for 1921-22 ...	25-1-22	2 ,, "
Regulations forbidding Government officials to have a share in tenders or schemes for land development	21-2-22	3 ,, "
The Legal Holidays Regulations	2-3-22	4 ,, "
The Constituent Assembly Election Regulations ...	4-3-22	5 ,, "
Law for the addition of a sum of Rs. 45,000 to Chapter I (Royal Palace), Vote 8 of the Budget 1921-22	15-4-22	6 ,, "
Draft Re-appropriation Law in the Budget for 1921-22	"	7 ,, "
Law for the increase of Customs Duties on certain articles from 3rd April, 1922... ..	18-4-22	8 ,, "
Law for the Amendment of paragraph 1 of Article 64 (Amended) of the Civil Procedure Code	"	9 ,, "
Re-appropriation Law in the Budget for 1921-22 ...	"	10 ,, "
Appendix to the Budget Law for 1921-22	"	11 ,, "
The Unregistered Sales Law	"	12 ,, "
Irada re: Inland Money Orders Fees from 1st May, 1922	19-4-22	13 ,, "
Addendum (No. 1) to the Constituent Assembly Election Regulations	1-5-22	14 ,, "
Irada for the Amendment of the date of coming into force of the Inland Money Orders Fees Law dated 19th April, 1922	17-5-22	15 ,, "
Irada for the reduction of Inland Telegrams fees for the presses	17-5-22	16 ,, "
Law for the Storage of Goods in Customs premises ...	23-5-22	17 ,, "
The Excise Law, 1922	31-5-22	18 ,, "
Law as to the Wearing of Foreign Decorations ...	3-6-22	19 ,, "
Law as to the Constitution of Educational Councils in Liwas	6-6-22	20 ,, "
The Pensions Law, 1922	10-6-22	21 ,, "
Law on Deductions for Pensions	15-6-22	22 ,, "
The Postal Parcels (Additional Charges) Law	"	23 ,, "
Law as to the storage fees on postal parcels	"	24 ,, "
The Entertainment Tax Law, 1922	22-6-22	25 ,, "
Law for the Amendment of the Law dated 18th April, 1922, for the revision of paragraph 1 of Article 64 (Amended) of the Civil Procedure Code	24-6-22	26 ,, "
Law as to the formation of Associations	2-7-22	27 ,, "
Law as to transactions with the Ottoman Bank ...	4-7-22	28 ,, "
Appendix to the Law on Deductions for Pensions, 1922	"	29 ,, "
The 'Iraq Stamp Law, 1922	24-7-22	30 ,, "
The 'Iraq Postal Rates (Amendment) Law, 1922 ...	"	31 ,, "
The 'Iraq Army (Execution of Sentences) Law ...	27-7-22	32 ,, "
Appendix (No. 2) to the Constituent Assembly Election Regulations	21-10-22	33 ,, "
The 'Iraq Army (Half-Pay) Law, 1922	25-10-22	34 ,, "
The 'Iraq Army Officers Age Limit Law	26-10-22	35 ,, "
Appendix to the Customs Law, 1922, dated 18th April, 1922	28-10-22	36 ,, "
The Courts Proclamations Amendment Law, 1922 ...	1-11-22	37 ,, "
The Basra Laws (Repeal) Law, 1922	"	38 ,, "
Irada for the addition of Article 9 (1) to the 'Iraq Army Proclamation dated 11th August, 1922	4-11-22	39 ,, "
The Unregistered Sales Amendment Law, 1922 ...	25-11-22	40 ,, "
The Courts Proclamations Amendment Law (No. 2), 1922	9-12-22	41 ,, "
The 'Iraq Army (Legal Process) Law, 1922	9-12-22	42 ,, "

LAWS AND REGULATIONS ISSUED DURING 1922—(continued).

Title of Law or Regulation.	Date.	Serial No. in the Register of Laws.
Law for the maintenance of Public Roads, 1922 ...	14-12-22	43 of 1922
Irada for the addition of paragraph 8 to Article 9 of the 'Iraq Army Proclamation dated 11th August, 1921 ...	18-12-22	44 ,, ,
The Koda Tax Law ...	30-12-22	45 ,, ,

LAWS AND REGULATIONS ISSUED DURING 1923.

The Passport Law 1922 (Amendment) Law ...	6-1-23	1 of 1923
The Baghdad Penal Code (Amendment) Law, 1922 ...	15-1-23	2 ,, ,
The Execution Law (Amendment) Law ...	"	3 ,, ,
Appendix to Dress Regulation ...	18-1-23	4 ,, ,
The Civil Procedure Code (Amendment) Law, 1923 ...	"	5 ,, ,
Irada for the Amendment of Articles 4 and 5 of the Civil Courts Rules 1918, dated 22nd February, 1918, or as Amended by the Civil Courts Rules 1921, dated 15th May, 1921 ...	"	6 ,, ,
The Administrative Regulation ...	31-1-23	7 ,, ,
The Courts Proclamation Amendment Law, 1923 ...	1-2-23	8 ,, ,
Irada as to the substitution of the expression "Occupied Territories" mentioned in Article 5 of the Civil Courts Rules, (No. 2) of 1918 by the word "Iraq" and for the addition of a new paragraph to the article in question ...	"	9 ,, ,
Budget Law for 1922-23 ...	3-2-23	10 ,, ,
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The Civil Courts Rules, second Amendment Law, 1923	20-2-23	12 ,, ,
Supplementary Allotment Law to the Budget for 1922-23 ...	21-2-23	13 ,, ,
The Security Regulations ...	22-2-23	14 ,, ,
Re-appropriation Law in the Budget for 1922-23 ...	25-2-23	15 ,, ,
Do. Do.	"	16 ,, ,
Supplementary allotment to the Budget for 1922-23 ...	6-3-23	17 ,, ,
The Legal Holidays Law ...	20-3-23	18 ,, ,
The Advocates Fees Rules ...	21-3-23	19 ,, ,
The forcible Assistance Law, 1923 ...	27-3-23	20 ,, ,
The extradition of offenders Law, 1923 ...	31-3-23	21 ,, ,
The Excise Law, (No. 1) of 1923 ...	"	22 ,, ,
The Customs Law, (No. 1) of 1923 ...	"	23 ,, ,
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The Inland and Foreign Money Orders Fees Law ...	5-4-23	25 ,, ,
The 'Iraq revised Postal Rates and Fees (Amendment) Law ...	"	26 ,, ,
The 'Iraq Stamp Law, 1922 (Amendment Law) ...	11-4-23	27 ,, ,
Re-appropriation Law in the budget for 1922-23 ...	"	28 ,, ,
Irada as to the amendment of Article 4 of the Civil Courts Rules of 1918, dated 22nd February, 1918, as amended by the Civil Courts Amendment Regulation of 1921, dated 15th May, 1921...	6-5-23	29 ,, ,
The 'Iraq Passport Law, 1923 ...	6-6-23	30 ,, ,
The Budget Law for 1923-24 ...	"	31 ,, ,
The 'Iraq Residence Law, 1923 ...	17-6-23	32 ,, ,
The Code of Commerce Amendment Law, 1923 ...	30-6-23	33 ,, ,
The Shara' Courts Law, 1923 ...	"	34 ,, ,
The Baghdad Penal Code (Amendment) Law, 1923 ...	"	35 ,, ,
Re-appropriation Law in the Budget for 1923-24 ...	"	36 ,, ,
The 'Iraq Army (promotion of Military ranks) Law ...	5-7-23	37 ,, ,

LAWS AND REGULATIONS ISSUED DURING 1923—(continued).

Title of Law or Regulation.	Date.	Serial No. in the Register of Laws.
The Immunity of members of the Constituent Assembly Law, 1923	8-7-23	38 of 1923
Additional allotment Law to the Budget for 1923-24...	17-7-23	39 ,, ,
Amendment Law to Article 18 of the Security Bond Regulations	18-7-23	40 ,, ,
The Pharmacy Law, 1923	,,	41 ,, ,
Appendix to the 'Iraq Army Officers (limitation of age) Law of the 26th October, 1922	21-7-23	42 ,, ,
The places of worship (exemption from registration fees) Law, 1923	23-7-23	43 ,, ,
Irada as to the Amendment of the Advocate Rules, 1918	13-8-23	44 ,, ,
Appendix No. 3 to the Constituent Assembly Election Regulations	15-8-23	45 ,, ,
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The Telegraphic Money Orders Law	18-8-23	47 ,, ,
Law No. 5 for additional allotment to the Budget for 1923-24	2-9-23	48 ,, ,
The Property Tax Law, 1923	5-9-23	49 ,, ,
Irada amending Article 4 of the Constituent Assembly Election Regulations	25-9-23	50 ,, ,
Law No. 1 for supplementary allotment to the Budget for 1923-24	25-9-23	51 ,, ,
Law for the control of Irrigation and Bunds in 'Iraq...	26-9-23	52 ,, ,
The Entertainment Tax Law, 1922 (Amendment) Law	,,	53 ,, ,
The Excise Law No. 2 of 1923	3-10-23	54 ,, ,
The Customs Law No. 2 of 1923	,,	55 ,, ,
The Awqaf Budget Law, 1923-24	4-10-23	56 ,, ,
Additional Allotment Law to the Budget for 1923-24 ...	31-10-23	57 ,, ,
Re-appropriation Law in the Budget for 1923-24 ...	1-11-23	58 ,, ,
The Baghdad Penal Code (2nd Amendment Law), 1923 ...	3-11-23	59 ,, ,
The Shara' Courts Law (Amendment Law), 1923 ...	,,	60 ,, ,
The Miri Tax (Exemption Law), 1923	4-11-23	61 ,, ,
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Re-appropriation Law in the Budget for 1923-24 ...	13-12-23	65 ,, ,
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The Civil Pensions (Amendment Law)	20-12-23	68 ,, ,

LAWS AND REGULATIONS ISSUED DURING 1924.

The 'Iraq Stamp Law, 1922 (Amendment) Law ...	5-1-24	1 of 1924
The Baghdad Bridges Protection Law, 1924 ...	8-1-24	2 ,, ,
Irada amending the Irrigation and Bunds Law ...	,,	3 ,, ,
Re-appropriation Law in the Budget for 1923-24 ...	16-1-24	4 ,, ,
Additional allotment Law to the Budget for 1923-24 ...	,,	5 ,, ,
The 'Iraq Railways (expropriation) Law	22-1-24	6 ,, ,
The Night Watchmen Tax Law, 1924	4-2-24	7 ,, ,
Re-appropriation Law in the Budget for 1923-24 ...	11-2-24	8 ,, ,
Do. Do.	12-2-24	9 ,, ,
The 'Iraq Postal Fees (Amendment) Law	20-2-24	10 ,, ,
The Constituent Assembly Law, 1924	18-3-24	11 ,, ,
The Constituent Assembly Law, No. 565 of 18th March, 1924 (Amendment) Law	25-3-24	12 ,, ,
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Title of Law or Regulation.	Date.	Serial No. in the Register of Laws.
The Despatch of Parcels Posts (Prohibition) Law, 1924	30-3-24	14 of 1924
Re-appropriation Law in the Budget for 1923-24 ...	31-3-24	15 " "
Do. Do. ...	" "	16 " "
The Inland Money Orders Fees Law ...	8-4-24	17 " "
Additional Allotment Law to the Budget for 1923-24	" "	18 " "
The Baghdad Penal Code Amendment Law, 1924 ...	19-4-24	19 " "
The Civil Jails Law, 1924 ...	27-4-24	20 " "
The Collection of Taxes Proclamation (Amendment) Law, 1924 ...	28-4-24	21 " "
Irada for the addition of a paragraph to Article 4 of the Civil Courts Rules, 1918 ...	3-5-24	22 " "
The Importation of Plants Law, 1924 ...	11-5-24	23 " "
Re-appropriation Law in the Awqaf Budget for 1923-24	15-5-24	24 " "
The Preservation of Fish Law, 1924 ...	21-5-24	25 " "
The Insanitary Areas Law, 1924 ...	24-5-24	26 " "
Irada for the addition of 2 Articles to the Appendix to the Military Dress Regulation ...	11-6-24	27 " "
The Irrigation and Bunds Law (Amendment) Law, 1924 ...	24-6-24	28 " "
The Antiquities Law, 1924 ...	26-6-24	29 " "
Additional Allotment Law to the Budget for 1923-24	24-7-24	30 " "
Re-appropriation Law in the Budget, for 1923-24 ...	24-7-24	31 " "
Irada for the creation of the post of Commander-in-Chief, 'Iraq Army ...	28-7-24	32 " "
Law for additional allowances to members of Parliament ...	7-8-24	33 " "
The Wholesale Druggists Law, 1924 ...	20-8-24	34 " "
The Sea Customs Act (Amendment) Law, 1924 ...	21-8-24	35 " "
The Pharmacy Law (Amendment) Law, 1924 ...	26-8-24	36 " "
The Jokhan and Chardagh Tax (Abolition of) Law ...	6-9-24	37 " "
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Regulation amending Article 27 of " Nidam Tawjih al Jihat " ...	16-10-24	44 " "
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The Budget Law for the Financial Year, 1924 ...	22-10-24	46 " "
The Tobacco Excise Law, 1924 ...	29-10-24	47 " "
The 'Iraq Stamp Law, 1922 (2nd Amendment) Law ...	2-11-24	48 " "
Law for the grant of Agricultural Loans ...	" "	49 " "
The Baghdad Water Board Loan Law, 1924 ...	11-11-24	50 " "
The Port of Basra Budget Law, 1924 ...	12-11-24	51 " "
Law for the exemption of grain from Import Duty, 1924 ...	15-11-24	52 " "
The Tobacco Excise Law (Amendment) Law, 1924 ...	" "	53 " "
The 'Iraq Stamp Law, 1922 (Third Amendment) Law	20-11-24	54 " "
The Traffic of Corpses Law, 1924 ...	23-11-24	55 " "
The Awqaf Budget Law, 1924-25 ...	7-12-24	56 " "
The Basra Water Board Loan Law, 1924 ...	18-12-24	57 " "
The Diseases of Animals Law, 1924 ...	27-12-24	58 " "
Re-appropriation Law in the Budget, for 1924 ...	28-12-24	59 " "
The Tribal Civil and Criminal Regulation (Amendment) Law ...	" "	60 " "
Law for the grant of a loan to the Railways Dept. ...	31-12-24	61 " "

LAWS AND REGULATIONS ISSUED DURING 1925.

Title of Law or Regulation.	Date.	Serial No. in the Register of Laws.
Re-appropriation Law in the Budget for 1924 ...	6-1-25	1 of 1925
The Irrigation and Bunds Law (Amendment) Law, 1925	7-1-25	2 ,, ,
The Importation of Plants Law, 1924 ...	"	3 ,, ,
Law for the grant of Authority to reduce revenue, 1925	12-1-25	4 ,, ,
Seeds ...	15-1-25	5 ,, ,
Seeds the Shat al Arab Dredging, Law ...	22-1-25	6 ,, ,
Re-appropriation Law in the Budget, for 1924 ...	28-1-25	7 ,, ,
Law for the grant of cash advances up to a sum of Rs. 75,000 to meet the expenses of the Frontier Commission deputed by the League of Nations ...	31-1-25	8 ,, ,
The cultivation of Flax Law, 1925 ...	2-2-25	9 ,, ,
Law for the grant of Cash Advances to Kurdish and Assyrian Refugees ...	4-2-25	10 ,, ,
Re-appropriation Law in the Budget for 1924 ...	"	11 ,, ,
Law for the exemption of certain grains from Custom Duty, 1925 ...	5-2-25	12 ,, ,
Law cancelling the Arab and Kurdish Levy and Gendarmerie Proclamation, 1925 ...	8-2-25	13 ,, ,
Re-appropriation Law in the Budget for 1924 ...	8-2-25	14 ,, ,
The Pensions Law (Amendment) Law, 1925 ...	11-2-25	15 ,, ,
Law for the grant of cash loans to Arbil Liwa cultivators ...	"	16 ,, ,
The Sulaimani Liwa Administration Budget Law, 1924	15-2-25	17 ,, ,
Re-appropriation Law in the Budget for 1924 ...	"	18 ,, ,
The 'Iraq Passport Law (Amendment) Law, 1925 ...	18-2-25	19 ,, ,
Re-appropriation Law in the Budget for 1924 ...	22-2-25	20 ,, ,
The 'Iraq Nationality Law, (Amendment) Law, 1925	25-2-25	21 ,, ,
The Overland Mail Fees (Extra charges) Regulation, 1925 ...	5-3-25	22 ,, ,
Law regarding Oil Concession in Baghdad and Mosul Wilayets ...	8-3-25	23 ,, ,
The Port of Basra Budget Law, for the months of April and May, 1925 ...	17-3-25	24 ,, ,
The Budget Law, for April and May, 1925 ...	"	25 ,, ,
The Customs Law, 1925 ...	"	26 ,, ,
The Law for the Practice of Medicine in 'Iraq, 1925 ...	18-3-25	27 ,, ,
The Awqaf Budget Law, 1925 ...	19-3-25	28 ,, ,
The Military Turkish Pensions Law, (Amendment) Law, 1925 ...	"	29 ,, ,
The Tobacco Excise Law (2nd Amendment) Law, 1925	"	30 ,, ,
Re-appropriation Law, in the Budget for 1924...	"	31 ,, ,
The Budget Law, (No. 2) of 1925 ...	"	32 ,, ,
The Port of Basra Budget Law, (No. 2) of 1925 ...	"	33 ,, ,
The Sulaimani Liwa, Budget Law for 1925 ...	"	34 ,, ,
The Wholesale Druggists Law (Amendment) Law, 1925 ...	"	35 ,, ,
The 'Iraq Organic Law ...	21-3-25	36 ,, ,
The Overland Mail Parcel Regulations, 1925 ...	6-4-25	37 ,, ,
Regulation for the value payable parcels services, between 'Iraq and India, 1925 ...	16-5-25	38 ,, ,
Ordinance No. 1 of 1925, for an additional allotment of Rs. 25,000 to the Agriculture Department Budget ...	21-5-25	39 ,, ,
Ordinance No. 2 of 1925, for the amendment of Article 1 of the Military Conscription Regulation ...	24-5-25	40 ,, ,
Ordinance No. 3 of 1925, for the grant of a loan of Rs. 34,500 to the Railways Department ...	"	41 ,, ,

LAWS AND REGULATIONS ISSUED DURING 1925—(continued).

Title of Law or Regulation.	Date.	Serial No. in the Register of Laws.
Ordinance No. 4 of 1925, <i>re</i> : the Arab and Kurdish Levy and Gendarmerie Proclamation	27-5-25	42 of 1925
Ordinance No. 5 of 1925, for the amendment of the 'Iraq Stamp Law, 1922	3-6-25	43 ,, "
Ordinance No. 6 of 1925, for an additional allotment to the Sulaimani Liwa, Budget	10-6-25	44 ,, "
The Insurance of Postal Articles Regulations, 1925 ...	13-6-25	45 ,, "
Ordinance No. 7 of 1925, for the grant of a loan of Rs. 40,000 to the Railways Department	17-6-25	46 ,, "
Law for bringing the Judicial Agreement into force, 1925	12-7-25	47 ,, "
The Organic Law (Amendment) Law, 1925	29-7-25	48 ,, "
The Awqaf Budget Law for August, 1925	30-7-25	49 ,, "
Law for the grant of provisional allotment, for the month of August 1925, on account of the Budget Law, 1925	"	50 ,, "
Law for the grant of provisional allotment, for September 1925, on account of the Budget Law, 1925	27-8-25	51 ,, "
The Awqaf Temporary Budget Law, for the month of September 1925	"	52 ,, "
Law for the exemption of certain grains from Customs Duties	28-8-25	53 ,, "
Regulation for daily letter telegram services between 'Iraq, India and the U.K., 1925	2-9-25	54 ,, "
Regulation for prohibition of the transmission through the post of unpaid Inland articles of the letter mail, 1925	3-9-25	55 ,, "
Law for an additional allotment of 3 and half lacs of rupees for the Budget Law, for the month of September 1925, on a/c of the Budget Law, for 1925	26-9-25	56 ,, "
Law for the grant provisional allotment for the month of October 1925, on account of the Budget Law for 1925	28-9-25	57 ,, "
The Awqaf temporary Budget Law, for October, 1925 ...	30-9-25	58 ,, "
The Inland Parcel Post Regulation, for 1925	6-10-25	59 ,, "
Regulation for the cash-on-delivery system for postal parcels between 'Iraq, Great Britain and Northern Ireland, 1925	19-10-25	60 ,, "
Law for the increase of Customs and Excise Duties, 1925	25-10-25	61 ,, "
The Awqaf Budget Law for the financial year, 1925 ...	27-10-25	62 ,, "
The Budget Law for the financial year, 1925... ..	28-10-25	63 ,, "

Ordinance for the Enforcement of Article 16 of the 'Iraq-Anglo-Turkish Treaty (No. 71 of 1926).

IN accordance with Article 23 (Amended) of the Organic Law; in pursuance of the powers vested in me by His Majesty King Faisal the First, and in accordance with Article 16 of the 'Iraq-Anglo-Turkish Treaty and paragraph 3 of Article 26 of the Organic Law, I hereby order the enactment of the following Ordinance on behalf of His Majesty:

Pursuant to the proposal of the Ministers of Foreign Affairs and Interior and the Acting Minister of Justice and with the concurrence of the Council of Ministers.

Article 1.—This Ordinance shall be called "Ordinance for the enforcement of Article 16 of the 'Iraq-Anglo-Turkish Treaty,'" No. 71 of 1926.

Article 2.—All sentences passed and all proceedings in respect of offences arising from political opinions and acts in favour of Turkey up to 5th June, 1926, shall be annulled and the persons mentioned in the attached list and who are now in prison shall be released.

Article 3.—This Ordinance shall come into force with effect from the 18th July, 1926.

Article 4.—The Ministers of Foreign Affairs and Interior and the Acting Minister of Justice are charged with the execution of this Ordinance.

Made at Baghdad this 16th day of September, 1926, and the 9th day of Rabi' al Awwal, 1345.

The Regent,
'ALI.

Prime Minister. Minister of Interior, Minister of Finance,
Minister of Foreign Affairs and 'ABDUL 'AZIZ. SABIH NASHAT.
Acting Minister of Justice,
'ABDUL MUHSIN 'AL SA'DUN.

Minister of Commns. & Works, Minister of Education, Minister of Awqaf and
MUHD. AMIN ZAKI. 'ABDUL HUSAIN Acting Minister of Defence.
HAMDI AL PACHACHI.

LIST ATTACHED TO ORDINANCE NO. 71.

Names of Prisoners.	Nature of Charge.	Sentence.
Muntafiq ... 'Abdul Jabar Hilmi Saiyid Nasir	Publications of books in the name of the Turkish Republic	One and half years rigorous imprisonment each, on termination of which 'Abdul Jabar to be deported to Turkey and Saiyid Nasir placed under Police supervision for a further period of one and half years.
Kirkuk ... 'Abbas bin Mahmud	Disturbing public security by stating that Mustafa Kamal Pasha will occupy this country and murder all the officials	One year rigorous imprisonment.

Regulations under the 'Iraq Nationality Law, 1924.

In pursuance of the powers conferred on me by Article 20 of the 'Iraq Nationality Law, 1924 (Amended), I hereby issue the following regulations, to be styled the "Regulations under the 'Iraq Nationality Law, 1924," for the carrying into effect of the said law and more particularly with respect to:—

(a) The form and registration of certificates of naturalisation.

(b) The forms and registration of the declarations of option under Articles 4 and 5 of the 'Iraq Nationality Law, 1924, and declarations of acquisition, resumption and renunciation of 'Iraq Nationality.

2. The term Controller of Naturalisation referred to in these Regulations includes Deputy Controller. The Controller is the Director, Central Criminal

Investigation Department, 'Iraq Police, Baghdad; the Deputy Controller is the Officer-in-Charge Passport, Residence and Naturalisation Department, Central Criminal Investigation Department.

3. Any Ottoman subject who has had his usual place of residence in 'Iraq from 23rd August, 1921, to 5th August, 1924, is hereby declared to have acquired 'Iraq Nationality on 6th August, 1924, under Article 3 of the 'Iraq Nationality Law.

Option for
Turkish or
other nation-
ality under
Sections 4
and 5.

4. Any person who has acquired 'Iraq Nationality under Article 3 of the 'Iraq Nationality Law, 1924, and who is desirous of :—

(a) Opting for Turkish Nationality as provided for in Article 4 of the said Law, or

(b) Opting for the nationality of one of the States in which the majority of the population is of the same race as the person exercising the option as provided for in Article 5 of the said Law,

Declarations
of option.

shall, on or before the 17th day of July, 1927, provided he has attained his majority, make a declaration to the Commandant of Police of the Liwa in which he resides who will forward the declaration with his remarks to the Controller of Naturalisation. Such declarations will be made on Form No. 1,* attached to these Regulations. They shall be prepared in duplicate and registered by the Controller of Naturalisation. One copy will be delivered through the same channel to the person making the declaration for the purpose shown in Section 7 of these Regulations and one copy will be recorded by the Controller of Naturalisation. The fee for the declaration shall be Rs. 10.

Endorsements
required on
declarations.

5. In the case of persons opting under Articles 4 and 5 of the 'Iraq Nationality Law the person making the declaration will be required to obtain and attach to the declaration a separate certificate by a competent authority of the State for the nationality of which he has opted to the effect that he will be accepted as a national of that State in accordance with its Laws. Should no representative of the State exist in 'Iraq the requisite certificate will be obtained by the Controller of Naturalisation through the usual channels.

A person resident in one of the States detached from Turkey cannot establish a right to opt for the nationality of another such State under this Article.

Persons
opting to
quit 'Iraq.

6. Under Article 6 of the 'Iraq Nationality Law, persons who have exercised the right of option under Articles 4 and 5 of the said Law are required to leave 'Iraq within one year from the date of option.

Withdrawal
of option.

This period will commence with the date on which the application for declaration was presented and a declaration once made cannot be withdrawn without the express consent of the Minister of the Interior.

Date from
which person
ceases to be
an 'Iraq
National.

7. Every person who leaves 'Iraq in accordance with Article 6 of the Nationality Law and Section 6 of these Regulations shall, on quitting 'Iraq, obtain an endorsement on the duplicate copy of his declaration from the Passport Authorities at the frontier by which he quits certifying that he has crossed the frontier. From that date he will cease to be an 'Iraq National.

Re-acquisition
of 'Iraq
Nationality
by person
who has
opted under
Articles 4
and 5.

8. Any person who has exercised his option under Articles 4 and 5 of the Nationality Law and who has quitted 'Iraq, who may subsequently desire to re-acquire 'Iraq Nationality will be required to comply with the provisions of Article 10 of the said Law, and Section 13 of these Regulations.

Re-admission
to 'Iraq.

9. No person who has exercised the option under Articles 4 and 5 of the Nationality Law shall be permitted to return to 'Iraq except in accordance with the provisions of the 'Iraq Residence Law, 1923.

* Not reprinted.

10. Any Ottoman subject who, having attained his majority and who, although he has not had his usual place of residence in 'Iraq between 23rd August, 1921, and 6th August, 1924, was born in 'Iraq, is desirous of opting for 'Iraq Nationality in accordance with the provisions of Article 7 of the Nationality Law shall, on or before the 17th day of July, 1927, as hereinafter laid down, make a declaration on Form No. 2.*

Option for
'Iraq Nation-
ality by
Ottoman
subjects born
in 'Iraq but
not 'Iraq
Nationals.

- (a) If residing abroad before an 'Iraq or British Consular Officer or before a person authorised to act as such.
- (b) If residing in 'Iraq before the Commandant of Police of the Liwa in which such person is residing.

In the case of (a) the declaration shall be forwarded to the Controller of Naturalisation together with the recommendations or remarks of the Consular Officer and an endorsement of the Government of the country in which the person opting resides conveying its consent, if such consent is necessary, in accordance with the Laws of that country.

In the case of (b) the Commandant of Police shall forward the declaration together with his recommendation to the Controller of Naturalisation.

The Controller of Naturalisation shall register the declaration.

The fee for the declaration shall be Rs. 5.

11. The Controller of Naturalisation has full powers to grant or refuse 'Iraq Nationality opted for under Article 7. Any person granted 'Iraq Nationality under Article 7 of the Nationality Law shall be provided with a "Certificate of Nationality" on Form No. 3* attached hereto which will be registered by the Controller of Naturalisation before issue and delivered to the declarant through the same channel.

Nationality
Certificates.

A Certificate of Nationality shall be issued to any person who has acquired 'Iraq Nationality under Articles 7, 9, 17 (2) and 18 (2) of the 'Iraq Nationality Law. It may be issued to any person who has acquired 'Iraq Nationality under Articles 3, 8, 17 and 18 (1) of the Nationality Law upon making a declaration on Form No. 3 (a)* attached to these Regulations.

The fee for the Certificate of Nationality shall be Rs. 5.

12. Any person born in 'Iraq of an alien father may, within one year of attaining his majority, under the provisions of Article 9 of the Nationality Law make a declaration of his desire for 'Iraq Nationality. Such declaration will be made on Form No. 4* attached to these Regulations.

Person born
in 'Iraq of
alien father
may become
an 'Iraq
National.

- (a) If the person is residing abroad before an 'Iraq or British Consular Officer or before a person authorised to act as such, or
- (b) If residing in 'Iraq before the Commandant of Police of the Liwa, in which such person is residing.

In the case of (a), the declaration shall be forwarded to the Controller of Naturalisation together with the recommendation or remarks of the Consular Officer and an endorsement of the Government of the country in which the declarant has resided that there is no provision in the Law of that country which prevents him from making the declaration for 'Iraq Nationality.

In the case of (b), the Commandant of Police shall transmit the declaration together with his remarks to the Controller of Naturalisation. The declarant will be required to obtain an endorsement from the representative of the State in which he has resided to the effect that there is no provision in the Law of that State which prevents him from making the declaration. In the event of their being no representative of the State in 'Iraq the Controller of Naturalisation will obtain this endorsement through the usual channels. The Controller of Naturalisation will then register the declaration and deliver a Certificate of Nationality to the declarant through the same channel.

The fee for the declaration shall be Rs. 10.

* Not reprinted.

Naturalisation.

13. Any alien who fulfils the conditions laid down in Article 10 of the Nationality Law may apply for a Certificate of Naturalisation. The conditions laid down are:—

- (1) that he has had his usual place of residence in 'Iraq after attaining his majority for the three years immediately preceding his application.
- (2) that he is of good character.
- (3) that he intends to reside in 'Iraq.

Certificates of Naturalisation will not ordinarily be granted to:—

- (a) a person who has been convicted of a criminal offence and sentenced to a term of imprisonment exceeding one month within the five years immediately preceding his application.
- (b) a person who has no adequate knowledge of the Arabic language or one of the languages of 'Iraq recognised by Law.
- (c) is not a person whose belief, customs, habits and mode of life are such as to render him unable to become readily assimilated to 'Iraqis or to assume the duties and responsibilities of 'Iraq Nationals.

Application, method of.

14. A declaration for a Certificate of Naturalisation shall be made to the Commandant of Police of the Liwa in which the applicant resides who will transmit it together with his remarks to the Controller of Naturalisation. It shall be made on Form No. 5* attached, and together with the certificate of reference, shall be signed in the Commandant's presence.

The fee for the declaration shall be Rs. 10.

Procedure after submission of application.

15. The Controller of Naturalisation after scrutiny of the declaration and such enquiry as he may consider necessary and provided that the declarant has complied with the provisions of Section 13 of these Regulations shall forward the declaration together with his remarks and recommendations and a Certificate of Naturalisation on Form No. 6* to the Minister of the Interior.

If the Minister of the Interior considers the applicant to be a person to whom a Certificate of Nationality can properly be given he will sign it and return it, together with the declaration, to the Controller of Naturalisation.

Upon receipt of the signed Certificate of Nationality the Controller of Naturalisation will register it and transmit it to the Commandant of Police by whom the application was forwarded who will summon the applicant to appear before him to take the oath of allegiance to the throne of 'Iraq.

The applicant must appear before the Commandant of Police within a period of one month from the date of registration of the Certificate to take the oath of allegiance, failing which the declaration and certificate may be rejected.

The certificate shall not be delivered to the applicant unless and until he shall have taken the oath of allegiance and have signed the same on the reverse of the certificate upon the application, and paid the fees.

The form of oath shall be as follows:—

" I swear by Almighty God that I will be faithful and bear true allegiance to His Majesty the King of 'Iraq and his Heirs and Successors according to Law."

In the case of persons whose religious principles prevent them from taking an oath, the oath may be substituted by the following solemn affirmation or declaration:—

" I solemnly affirm and declare that I will be faithful and bear true allegiance to His Majesty the King of 'Iraq, his Heirs and Successors according to Law."

* Not reprinted.

The Commandant of Police shall certify that the oath or solemn affirmation was administered and taken and the signature of the person making it made in his presence.

Applications for Naturalisation can be made only by persons actually residing in 'Iraq.

16. The fee for a Certificate of Naturalisation shall be Rs. 15.

17. Applications for Naturalisation shall not normally be considered before the 6th August, 1927 (except in special circumstances under Article 11 of the Law) as the three years' residence in 'Iraq count from the 6th August, 1924, the date of entry in force of the Law.

18. Any person born abroad of an 'Iraq parent or born in 'Iraq of an alien parent who was born in 'Iraq, and who has become an 'Iraq National under Article 8 of the Nationality Law and who desires to renounce his 'Iraq Nationality under Article 14 of the Nationality Law may, within one year of attaining his majority or if he shall have reached his majority on or before the 6th August, 1925, then before the 6th August, 1926, make a declaration on Form No. 7* attached, as set forth in Section 19.

Renunciation
of 'Iraq
Nationality.

19. Declarations under Sections 18, 20, 21 and 22 of these Regulations shall be made by a person:—

(a) If residing abroad before an 'Iraq or British Consular Officer or a person authorised to act as such.

(b) If residing in 'Iraq before the Commandant of Police of the Liwa in which such person is residing.

The declaration shall be forwarded to the Controller of Naturalisation together with such recommendations or remarks and documents as might be considered necessary.

The Controller of Naturalisation will scrutinize the documents and institute such enquiries as he considers necessary. If the result of his enquiries are satisfactory he shall register the declarations and forward the duplicate copy or a Certificate of Nationality (as the case may be) to the Consul (through the prescribed channel) or the Commandant of Police (direct) for transmission to the declarant who will thereupon cease to be an 'Iraq National or resume 'Iraq Nationality as the case may be.

Declarations under Sections 18 and 20 of these Regulations shall be made in duplicate.

20. An alien woman who has acquired 'Iraq Nationality by reason of her marriage to an 'Iraq National may, under Article 17 (i) of the Nationality Law, within three years of the death of her husband or of the dissolution of her marriage renounce her 'Iraq Nationality upon making a declaration on Form No. 8* as set forth in the preceding Section.

Alien woman
may renounce
'Iraq Nationality
acquired
by marriage.

21. A woman who has lost her 'Iraq Nationality by reason of her marriage to an alien may, under Article 17 (ii) of the Nationality Law, within three years of the death of her husband or of the dissolution of her marriage, resume her 'Iraq Nationality upon making a declaration on Form No. 9* as set forth in Section 19 of these Regulations.

Renunciation
of alien
nationality
and resump-
tion of 'Iraq
Nationality
by alien
woman by
marriage.

22. A person who lost 'Iraq Nationality when a minor by reason of renunciation of 'Iraq Nationality by his father may, within two years of attaining his majority, under the provisions of Article 18 (2) of the Nationality Law resume his 'Iraq Nationality upon making a declaration on Form No. 10* as set forth in Section 19 of these Regulations.

Resumption
of 'Iraq
Nationality
by person on
attaining
majority.

* Not reprinted.

Fees.

23. The fee for declarations under Sections 18, 20, 21 and 22 of these Regulations shall be Rs. 50, 20, 10, 10 respectively. No application under the provisions of these Regulations shall be considered until the payment of the fee is made. The photograph of applicants shall be attached to each document (and duplicate copy thereof) referred to in these Regulations. Provided that in the case of Muslim women no photograph need be attached.

In all cases the left thumb print of applicants shall be recorded upon each document.

False statements or declarations.

24. Persons making false statements or declarations of any matter set forth in the Nationality Law or in the Regulations shall be liable to punishment under Chapter XVII of the Baghdad Penal Code. The Controller of Naturalisation may declare, by Notification in the *Official Gazette*, and document obtained by means of such statements to be null and void, and thereupon the document shall be returned to the Controller of Naturalisation through the usual channel and cancelled. Any fee paid shall not be refunded.

25. These Regulations shall come into force with effect from 1st October, 1926.

Provisional Agreement with Syria for the Prevention of Illicit Traffic in Antiquities.

Nous, Al Haji Abdul Hussain, Ministre de l'Instruction Publique en Irak, d'une part;

Et M. Verchere de Reffye, Ministre Plénipotentiaire, Haut-Commissaire par intérim de la République Française auprès des Etats de Syrie, du Liban, des Alaouites et du Djebel Druze, d'autre part;

1. Dans les vues de cet Accord, le terme "antiquité" s'applique à tout objet ou toute construction exécutée par la main de l'homme antérieurement à l'année 1700 A.D., 1118 A.H.

2. Convenons par les présentes qu'aucun objet d'antiquité ne pourra être exporté de l'Irak en Syrie ou au Liban, et inversement, à moins que son exportation n'ait été autorisée par un permis délivré par l'autorité compétente du territoire exportateur.

3. S'il y a motif raisonnable de croire qu'une antiquité dont l'exportation n'a pas été autorisée par un permis, ainsi qu'il est mentionné ci-dessus, a pénétré de l'Irak en Syrie ou au Grand-Liban, et inversement, le Gouvernement sur le territoire duquel cette antiquité est supposée être fera faire des recherches à ce sujet, et, si l'antiquité peut être retrouvée, elle sera confisquée et restituée au Gouvernement de son territoire d'origine, les frais de l'envoi étant à la charge dudit Gouvernement. Chaque Gouvernement prendra les mesures pour donner au département intéressé les pouvoirs d'exécuter les termes de cet Accord.

Fait cet onzième jour du mois d'octobre 1926.

(Signé) ABDUL HUSSAIN,

Le Ministre de l'Instruction Publique en Irak.

(Signé) DE REFFYE.